



Justin P. Wilson, Comptroller

July 18, 2017

Former Wilson County Deputy Clerk Indicted for Theft

A former deputy clerk in the Wilson County Trustee's Office has been indicted on several charges after an investigation by the Tennessee Comptroller's Office and the Tennessee Bureau of Investigation.

In February 2017, the Comptroller's Office was informed of irregularities within the Trustee's Office. Investigators determined that former deputy clerk Shannon Hodgin was responsible for a cash shortage of \$14,333.74 that existed on February 28, 2017.

Hodgin removed cash that had been recorded in the office's accounting logs and substituted checks that had not been recorded. This scheme, which is known as substitution, occurs when a transaction is properly recorded and paid for with cash, and another transaction is paid with a check but is not recorded in the accounting records.

Investigators determined the \$14,333.74 shortage occurred within a three month period between December 2016 and February 2017. The Trustee's Office has issued refunds to customers who made payments in error or whose payment was an overpayment.

Shannon Hodgin was indicted by the Wilson County Grand Jury on July 10, 2017 on one count of theft over \$10,000, one count of official misconduct, and one count of tampering with an official government record.

"The Wilson County Trustee's Office had a good system in place that allowed for relatively prompt detection of this scheme," said Comptroller Justin P. Wilson. "Employees maintained separate cash drawers and unique computer system login credentials. This allowed the suspicious activity to be traced to one specific deputy clerk."

The Comptroller's Office recommends the Wilson County Trustee's Office take immediate steps to collect the \$14,333.74 cash shortage.

To view the investigative report online, go to: <http://www.comptroller.tn.gov/ia/>.

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Media contact: John Dunn, Public Information Officer, (615) 401-7755 or john.dunn@cot.tn.gov

