



**Justin P. Wilson, Comptroller**

November 13, 2018

## **Former Middle School Bookkeeper Indicted for Theft**

*At least \$15,908 Stolen from West Bemis Middle School in Jackson, TN*

An investigation by the Tennessee Comptroller's Office, in cooperation with the Jackson Police Department, has resulted in the indictment of Judy Hale, the former bookkeeper at West Bemis Middle School in Jackson.

The investigation began after Jackson-Madison County School District officials reported missing deposits to the Comptroller's Office and Jackson Police.

Investigators determined that Hale stole at least \$15,908 between July 2017 and October 2017. She failed to deposit cash from candy, T-shirt, cookie dough, and discount card fundraisers. Instead, she kept the money for her personal benefit.

Investigators were unable to account for an additional \$6,475 that was collected from fundraising activities but not deposited. Hale did not prepare and keep detailed records of these collections, and investigators were not able to definitively determine who was responsible for this shortfall.

Additionally, Hale used a school credit card to make unauthorized personal purchases including pet supplies, fuel, tires, hair dye, and grocery items. She also improperly utilized the school's tax-exempt status to avoid sales taxes on purchases. She failed to pay the balance of the card on time, which resulted in a large unpaid balance, interest, and late fees.

Judy Hale was suspended without pay and subsequently retired from the Jackson-Madison County School System effective October 7, 2017. She was indicted by the Madison County Grand Jury on October 29, 2018 for one count of theft over \$10,000.

"School system officials must ensure that bookkeepers and cashiers follow established policies to separate money handling responsibilities," said Comptroller Justin P. Wilson. "Reconciling credit card statements and depositing collections within three days also help avoid fraudulent activity."

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

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at 800.232.5454, or file a report online at: [www.comptroller.tn.gov/hotline](http://www.comptroller.tn.gov/hotline). Follow us on twitter [@TNCOT](https://twitter.com/TNCOT)

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