



State of Tennessee

Justin P. Wilson, State Comptroller

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Three Employees Fired After Funds Discovered Missing from Three Counties, and a Retired City Fire Chief Admits to Taking City Donations for Personal Use

Missing money from four separate public agencies led to the termination of three employees and the admission of a retired city fire chief of taking donations for personal use, according to investigative reports recently released by the Comptroller's office.

According to those reports:

- A former Maury County deputy court clerk collected \$2,207 from court costs, fines and fees, issued receipts to individuals who paid them, and then voided the receipts in the computer system and kept the money for herself.
- A former Madison County deputy clerk deleted computer records of \$4,248 in cash transactions for title registrations and used the cash for personal purposes. The former clerk later reprocessed these transactions and paid the money back.
- A former City of Ripley fire chief improperly used approximately \$1,000 in donations for his personal benefit. The fire chief was allowed to retire.
- A former clerk for the First Utility District of Tipton County diverted \$400 of collections but repaid the funds when confronted by agency personnel.

Auditors from the Comptroller's Division of Investigations identified the transactions involving the diverted funds, highlighted deficiencies in accounting controls, and recommended changes to prevent the theft of public funds.

The audits can be found online at <http://www.comptroller.tn.gov/ia/>.

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