



## State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: Sept. 23, 2010

### **Tipton County Child Care Program Paid More Than \$27,000 for Work Not Performed, Comptroller's Audit Reveals**

The supervisor of the Tipton County school system's School-Age Child Care Program paid a total of \$27,357.19 to two employees for work they did not perform, an investigation by the state Comptroller's Division of County Audit has found.

Auditors discovered the child care program's supervisor falsified records to provide payments for a part-time student employee for work at Crestview Elementary School and Brighton Elementary School that was not done. Those payments totaled \$5,078.44.

Auditors also learned the supervisor paid another employee at Munford Elementary School \$22,278.75 over a period that lasted more than three years, even though interviews with the site supervisor and other employees at the school suggested the employee only worked there sporadically for a few weeks. Because of a lack of adequate documentation, auditors question whether any of the payments made to that employee were proper.

The program supervisor who authorized the payments retired from the school system in June.

Auditors are recommending the school system take immediate steps to recover the improper payments and review its process for handling payroll.

"This type of activity cannot be tolerated," Comptroller Justin P. Wilson said. "I commend the Tipton County School Department for identifying this misuse of public funds and calling it to our attention. And I would like to commend our auditors for the follow-up work they did on the investigation. Our office remains committed to finding fraud, waste and abuse of taxpayer money throughout the state."

To view the report online, go to: [http://www.comptroller1.state.tn.us/repository/CA/2010/Tipton Co. Sch Dept Special Report.pdf](http://www.comptroller1.state.tn.us/repository/CA/2010/Tipton%20Co.%20Sch%20Dept%20Special%20Report.pdf)

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