

Jason E. Mumpower, Comptroller of the Treasury

April 22, 2021

Former Lincoln County School Bookkeeper Indicted for Theft

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Angela Osborne, the former bookkeeper at the Highland Rim School in Fayetteville, Tennessee. The investigation began after school officials discovered and reported low balances in Highland Rim's accounts and a general disarray of records in the bookkeeper's office.

Osborne served as Highland Rim's bookkeeper from January 2018 through June 2019. During this time, she was also Lincoln County High School's (LCHS) color guard sponsor.

Investigators determined that Osborne stole money and made unauthorized purchases with Highland Rim School funds totaling at least \$6,127.34. This includes:



- \$2,417 that was never deposited to the Highland Rim School's bank account;
- \$3,479.35 of Highland Rim School money that Osborne used to purchase LCHS color guard equipment. For example, Osborne ordered shirts for the LCHS color guard but paid for the shirts from the Highland Rim School volleyball account; and
- A \$230.99 personal purchase of a drum practice pad using Highland Rim School funds.

Osborne misused the school's accounting software to conceal her activity and left the school's records in disarray. Due to the condition of the records, investigators could not determine that all of Highland Rim School's funds were property accounted for.

In April 2021, Angela Osborne was indicted on one count of theft over \$2,500, and one count of destruction and tampering with governmental records.

"School officials must ensure that checks and balances are built into their financial operations," said Comptroller Jason Mumpower. "One person should not be given too much control of the money without adequate oversight."

To view the investigative report, go to: https://comptroller.tn.gov/office-functions/investigations/find.html

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: <u>tncot.cc/fraud</u>. Follow us on twitter <u>@TNCOT</u> and Instagram <u>@tncot</u>

Media contact: John Dunn, Director of Communications, 615.401.7755 or john.dunn@cot.tn.gov