



COMPTROLLER'S INVESTIGATIVE REPORT

The Law Office of Jennifer Porth

August 15, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

August 15, 2022

District Attorney General Jason Lawson
119 South College St.
Lebanon, TN 37087

District Attorney General Jason Lawson:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of The Law Office of Jennifer Porth, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 15th Judicial District, certain state legislators, and various other interested parties. A copy of the report is available for public inspection in our Office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason E. Mumpower", with a long horizontal flourish extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

The Law Office of Jennifer Porth

The Office of the Comptroller of the Treasury, in conjunction with the Tennessee Bureau of Investigation, investigated allegations of malfeasance related to the Law Office of Jennifer Porth. This investigation was initiated upon the request of the District Attorney General of the 15th Judicial District and pursuant to *Tennessee Code Annotated (TCA), Section 8-4-209*. The investigation was limited to selected records for the period January 2014 to January 2021. The results of the investigation were communicated with the Office of the District Attorney General of the 15th Judicial District, and the Board of Professional Responsibility of the Supreme Court of Tennessee.

BACKGROUND



Jennifer Porth was engaged in a law practice in Lebanon, Tennessee, that focused primarily on divorce and family law. She often served as a court appointed conservator to handle the financial affairs for clients who were mentally incompetent or physically incapacitated and as administrator of decedents' estates. In those capacities, Porth maintained and controlled client funds in trust accounts. Porth is a licensed attorney, and the victims are conservator and probate estates, both of which are either regulated by or

under the supervision of a state agency. Moreover, the case involves a substantial monetary loss to multiple victims, which posed an ongoing risk to the public from a licensed attorney.

In Tennessee, attorneys engaged in the practice of law are often called upon to hold and manage money and property of clients such as estates. These attorneys have a fiduciary duty to safeguard those funds and may use the funds only as directed by a court or client. In that work, attorneys must comply with rules promulgated by the Tennessee Supreme Court and can find guidance from the *Tennessee Attorney's Trust Account Handbook*, a publication of the Board of Professional Responsibility of the Tennessee Supreme Court.

When handling the funds and property of conservatorship and probate estates, attorneys must safeguard the assets by maintaining the funds in separate bank accounts to ensure the funds are used only for the benefit of each estate. Commingling of various client's assets and property is not allowed, and attorneys are required to keep and maintain accurate records related to the sources and uses of such funds. Specifically, attorneys are accountable to the client and/or court for their handling of those funds.

RESULTS OF INVESTIGATION

• JENNIFER PORTH MISAPPROPRIATED AT LEAST \$254,047 FROM MULTIPLE CLIENTS

During the period reviewed, Porth misappropriated client funds totaling at least \$254,047. Porth obtained \$220,800 through direct cash withdrawals (See Exhibit 1 example) she made from ten separate conservator and probate accounts, and \$22,895 through transfers she made from client accounts into her personal bank account. In addition, Porth transferred \$10,352 between separate conservator and probate accounts in an apparent attempt to conceal the shortages in various accounts made through her misappropriation. Investigators found no supporting documentation in Porth’s files or court files that supported the withdrawals and transfers. Specifically, there were no invoices, bills, receipts, vouchers, journals, or other accounting records that documented the withdrawals or transfers.

Porth maintained separate accounts for each estate. Investigators noted Porth prepared an annual accounting for an estate she filed with the court as required by TCA, Section 34-1-111 and TCA, Section 30-2-601. However, the accounting was only filed after multiple requests by the court system, and an eventual summons issued by the court for Porth to produce the accounting. Investigators noted that the accounting Porth produced for this estate did not include cash withdrawals she made from the account. By failing to submit accurate annual accountings for this estate, Porth violated TCA, Section 34-1-111 and TCA, Section 30-2-601, and misled the court about the financial condition of the estate to conceal her misappropriation.

Exhibit 1

SUPPLEMENTAL NEEDS TRUST
JENNIFER PORTH, TRUSTEE
LEBANON TN 37088

CHECKING ACCOUNTS

WBT IS WITH YOU, WE'RE COMMITTED TO SERVING YOU! #WBTSTRONG
MEMBER FDIC.
CALL YOUR LOCAL TELE BANKER NUMBER OR 1-877-222-0444

SOLID GOLD CLUB CHECKING		Enclosures	2
Account Number	[REDACTED]	Statement Dates	5/06/20 thru 6/03/20
Previous Balance	55,027.38	Days in Statement Period	29
Deposits/Credits	00	Average Ledger	33,441.17
2 Checks/Debits	31,300.00	Average Collected	33,441.17
Service Charge	00		

CHECKING / MM / BANKERS PREMIUM WITHDRAWAL

DATE: 5-15-20 SIGNATURE: [Signature]

AMOUNT: Fifteen thousand six hundred fifty dollars

WILSON BANK & TRUST

ACCOUNT NO. [REDACTED] TRAIL CODE 00 \$ 15,650.00

Check 0 Amount \$15,650.00 Date 5/15/2020

Porth withdrew cash of \$31,300 in two separate \$15,650 withdrawals from the account without explanation on 5/15/20.

Summary of Misappropriation	Amount
Direct cash withdrawals	\$ 220,800
Transfers to Porth's personal bank account	22,895
Transfers between conservator and probate accounts	10,352
Total	\$ 254,047

On August 8, 2022, the Wilson County Grand Jury indicted Jennifer Porth on one count of Theft over \$250,000.

The charges and allegations contained in the indictment are merely accusations of criminal conduct, and not evidence. The defendant is presumed innocent unless and until proven guilty beyond a reasonable doubt and convicted through due process of law.

[The Law Office of Jennifer Porth Investigative Exhibit](#)