



COMPTROLLER'S INVESTIGATIVE REPORT

The Law Office of Jennifer Porth

October 1, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

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

Attorney General 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,



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 pursuant to Tenn. Code Ann. § 8-4-209, at the request of the District Attorney General of the 15th Judicial District. The investigation was limited to selected records for the period from January 2014 to January 2021; however, based on additional information reviewed, the scope was expanded for selected transactions from January 2021 to February 2022. The results of the investigation were communicated to 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. Her primary focus was on divorce and family law. She often served as a court-appointed conservator to handle the financial affairs of clients who were mentally incompetent or physically incapacitated and as the administrator of decedents' estates. In those capacities, Porth maintained and controlled client funds in trust accounts. These appointments are regulated by or under the supervision of a court. In Tennessee, attorneys

engaged in the practice of law are often called upon to hold and manage the 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. They 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 ensuring the funds are used only for the benefit of each estate. When handling the funds and other property of a conservatorship or decedent's estate, an attorney is required to maintain separate estate and conservatorship accounts. Commingling of various clients' assets and property is prohibited, and attorneys must keep and maintain accurate records related to the sources and uses of such funds. Specifically, attorneys are accountable to the client and court for their handling of those funds.

In September 2021, the District Attorney General of the 15th Judicial District requested Comptroller assistance with an investigation of suspected misappropriation of more than \$60,000 in funds belonging to various clients of Jennifer Porth. The Comptroller's Office found that participation in the investigation would serve the public interest based upon the extent of the losses incurred by the victims, the number of victims and the fact that the losses were the result of the wrongful behavior of an officer of the court and the ongoing risk to the public that such misconduct might have on the administration of the civil justice system.

On August 8, 2022, the Wilson County Grand Jury indicted Porth for one count of Theft of Property over \$250,000. The Comptroller's Office issued an Investigative Report on August 15, 2022, with findings detailing that Porth misappropriated at least \$254,047 from multiple clients. On February 7, 2023, the Tennessee Supreme Court permanently disbarred Porth from the practice of law.

Following Porth's indictment and arrest in August of 2022, the Comptroller's Office received new information indicating that Porth misappropriated funds from five additional clients, which resulted in further investigation.

RESULTS OF INVESTIGATION

- **JENNIFER PORTH MISAPPROPRIATED CLIENT FUNDS TOTALING AT LEAST \$225,048**

During the period reviewed, Porth misappropriated client funds totaling at least \$225,048. Investigators examined five additional client accounts, including three accounts of deceased individuals for whom Porth served as administrator of their estates, and two accounts of individuals for whom Porth served as conservator.

- A. Porth served as the administrator of an estate for a decedent, where she wrote checks purportedly to pay for attorney's fees, trust expense reimbursements, and HVAC repairs. However, investigators determined that no supporting documentation was on file that funds were owed for these disbursements, or that work was performed for the decedent's estate. These checks were deposited into either Porth's personal or law firm accounts. Investigators noted other checks written on the estate account by Porth that contained no explanation for the purpose of the disbursement. In addition to checks, Porth transferred funds from the estate account into her law firm account without explanation or any other documentation to justify the purpose of the transfers. Investigators determined that the total amount of unauthorized checks and transfers was \$96,542.
- B. Porth served as the administrator of an estate for a decedent (initially serving as conservator up until death) whereby she withdrew funds totaling \$25,132 from one account and \$14,703 from a second account for a total of \$39,835. No documentation or other explanation for these unauthorized withdrawals could be determined by investigators. These funds could not be accounted for after withdrawal in any of Porth's accounts.

- C. Porth served as the conservator for the estate of a person with disabilities, who lived alone in Wilson County. Porth was required by a court order to maintain and oversee this individual's financial welfare and ensure that all personal expenses were accounted for and properly paid. Investigators determined Porth withdrew funds from the client's account without explanation or documentation to support the withdrawals. In addition, Porth wrote checks from the client's account and noted purported payments for travel, roofing, plumbing, or bathroom remodeling. Investigators found no documentation or other evidence that checks totaling \$71,561 were paid for these services, and investigators were unable to determine where these funds were ultimately deposited.
- D. Porth served as the administrator of a decedent's estate, where she made withdrawals and transferred money from the client's account to her personal bank account and another client's account without explanation or supporting documentation. Investigators determined that the total additional withdrawals and transfers from this client account were \$15,810.
- E. Porth served as the conservator for the estate of a Wilson County resident, where she made withdrawals from the client's account without explanation or supporting documentation. Investigators determined that the total additional withdrawals from this client account were \$1,300.

Investigators noted that Porth failed to submit an annual accounting for these estates as required by Tenn. Code Ann. §§ 34-1-111 and 30-2-601.

Summary of Misappropriation		Amount
Estate A	\$	96,542
Estate B		39,835
Estate C		71,561
Estate D		15,810
Estate E		1,300
Total	\$	225,048
Previous Misappropriation*	\$	254,047
Total Misappropriation (both Reports)	\$	479,095

* Previous Misappropriation pertains to the August 15, 2022, Investigative Report on The Law Office of Jennifer Porth.

On December 17, 2024, Jennifer Porth entered a guilty plea in the Wilson County Criminal Court to two counts of Theft of Property \$60,000-\$250,000. On September 12, 2025, she was sentenced to ten (10) years. She was ordered to be released to supervised probation after serving one year of her sentence. Her law license was permanently forfeited. She paid full restitution.

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