



Justin P. Wilson, Comptroller

October 23, 2019

Former Big Sandy Town Recorder Indicted for Theft

An investigation by the Tennessee Comptroller's Office has found that Morgan Martinez, the former Big Sandy town recorder, stole at least \$4,114.44 from the town between July 2018 and March 2019.

The theft included a \$3,600 check that she wrote herself as an unauthorized maternity leave pre-payment, a \$137.50 reimbursement for a training class that she did not attend, and a \$377.24 personal purchase of an iPad and keyboard that she made using the town's credit card.

Investigators are also questioning \$4,848.40 in payroll payments that were made to Martinez. Martinez was paid for time that she did not work, and she received overtime and regular pay that was not supported with timesheets.

The Mayor terminated her employment with the town on March 8, 2019.



"This investigation revealed numerous internal control deficiencies within the Town of Big Sandy," said Comptroller Justin P. Wilson. "These problems include failing to reconcile bank statements, not issuing receipts, signing blank checks, and not adequately separating money handling responsibilities between individuals. These weaknesses put public money at risk."

In October 2019, Morgan Leann Martinez was indicted by the Benton County Grand Jury on one count of theft over \$2,500, one count of theft over \$1,000, four counts of theft under \$1,000, and one count of forgery.

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

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