



Justin P. Wilson, Comptroller

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Former Cleveland Utilities Clerk Used Utility Money to Make Personal Purchases

An investigation by the Tennessee Comptroller's Office, working in conjunction with the Cleveland Police Department and the Tennessee Bureau of Investigation, has revealed that a former Cleveland Utilities information technology clerk went on an eight-month spending spree.

Investigators determined the clerk spent at least \$5,415 of utility funds between September 2017 and April 2018. She used the money to purchase at least 92 items including purses (see photo below), travel bags, wallets, headphones, wireless speakers, woodworking tools, and other items for her personal use.

The clerk frequently falsified purchasing documents by providing inaccurate descriptions of the items she bought. She also utilized the utilities' tax-exempt status to avoid paying sales taxes.

Cleveland Utilities terminated her employment on May 2, 2018.

Comptroller investigators have referred their findings to the local district attorney general.



“A key weakness in this situation was allowing the clerk to initiate a purchase request, order an item, receive the item, and approve the related invoice for payment,” said Comptroller Justin P. Wilson. “These financial responsibilities should be separated between multiple individuals. This key internal control can help prevent fraud, waste, and abuse.”

To view the investigation, 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: www.comptroller.tn.gov/hotline. Follow us on twitter [@TNCOT](https://twitter.com/TNCOT)

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