



**Justin P. Wilson, Comptroller**

May 28, 2020

## **Jackson County Clerk Pleads Guilty to Theft**

*Amanda Stafford stole more than \$25,000*

The Tennessee Comptroller's Office, working in conjunction with the Tennessee Department of Revenue, has completed an investigation resulting in the guilty plea of Amanda Stafford, the former Jackson County Clerk.

Auditors and investigators with the Comptroller's Office determined that Stafford stole at least \$25,643 between May 2018 and December 2019. The theft was first discovered when Comptroller financial auditors performed a surprise cash count at the clerk's office on October 22, 2018.

The investigation reveals that Stafford stole most of the money (\$14,328) by keeping cash that was collected by the clerk's office from Jackson Countians. The money should have been deposited in the office's bank account, but Stafford used the money to pay personal expenses.

Stafford was able to conceal these actions by engaging in a lapping scheme. Stafford would take cash from a particular day's collections and then replace it with money collected on subsequent days. This lapping scheme is evidenced by noting that, in one six-month period, Stafford failed to deposit at least \$326,706 within two weeks of receipt.

Stafford's other scheme involved fraudulently altering at least 52 vehicle registration applications to conceal her misappropriation of at least \$11,315. For example, on June 21, 2019 the clerk's office received \$120.50 from a taxpayer for a new vehicle registration. Stafford altered the application by removing the \$400 cost of the vehicle, the related sales tax, and the county's wheel tax. This change caused the clerk's records to show only \$40 was collected. Stafford kept the \$80.50 difference.

Stafford resigned from her position on May 8, 2020.

On May 28, 2020, Amanda Stafford pled guilty in Jackson County to two counts of theft over \$2,500.

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: [tncot.cc/fraud](https://tncot.cc/fraud). Follow us on twitter: [@TNCOT](https://twitter.com/TNCOT)

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