



**Jason E. Mumpower, Comptroller of the Treasury**

*August 15, 2022*

## **Lebanon Attorney Misappropriated more than \$250,000 from Clients**

An investigation by the Tennessee Comptroller's Office, working in conjunction with the Tennessee Bureau of Investigation and at the request of the District Attorney General of the 15<sup>th</sup> Judicial District, has resulted in the indictment of Jennifer Porth.

Porth was engaged in a law practice law in Lebanon, that primarily focused on divorce and family law. She also served as a court appointed conservator to handle the financial affairs of clients who were mentally incompetent or physically incompetent; she additionally served as an administrator of decedents' estates. Porth maintained and controlled client funds in trust accounts.

Comptroller investigators determined that Porth misappropriated at least \$254,047 from multiple clients. This includes \$220,800 in direct cash withdrawals from ten separate conservator and probate accounts, and \$22,895 in transfers made from client accounts into her personal bank account. Porth also transferred \$10,352 between separate conservator and probate accounts in an apparent attempt to conceal the shortages in various client accounts.



Investigators found no supporting documentation in Porth's files or court files that supported the withdrawals and transfers.

Furthermore, investigators noted that Porth prepared an annual accounting that she filed with the court that did not include the cash withdrawals she had made from the account. This has the effect of misleading the court about the financial condition of the estate to conceal her misappropriation.

The Comptroller's Office investigated this matter under its authority to assist district attorneys general and the TBI in the investigation of private funds if the Comptroller deems the investigation to be in the public interest.

Based upon this investigation, in August 2022, the Wilson County Grand Jury indicted Jennifer Porth on one count of theft over \$250,000.

The results of this investigation have also been communicated to the Board of Professional Responsibility of the Supreme Court of Tennessee.

To view the investigative report, go to [tncot.cc/doireports](https://tncot.cc/doireports). To view a map depicting Comptroller investigations, go to [tncot.cc/mappinginvestigations](https://tncot.cc/mappinginvestigations).

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) and Instagram [@tncot](https://www.instagram.com/tncot).

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