



Jason E. Mumpower, Comptroller of the Treasury

August 9, 2022

Former Pulaski Electric System Employee Stole Customers' Cash

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Jenna Coleman, a former customer service representative for the Pulaski Electric System (PES). Coleman's job responsibilities included collecting payments from customers for their electric, phone, internet, and cable services.

Investigators determined that Coleman misappropriated \$37,845.97 from March 2019 until her employment was terminated in February 2020. Coleman collected cash payments from customers, entered the payments into the accounting system, and then reversed those same payments, which allowed her to take the cash for her personal use.

Coleman used a lapping scheme to replace the money in customers' accounts with collections she received on subsequent days. During the course of her misappropriation, she made unauthorized adjustments to 188 customer accounts to conceal her removal of customers' payments.



Coleman's scheme was discovered by another customer service representative in February 2020. At that time, there were ten customer accounts that had not been repaid totaling \$1,715.21. PES deducted this amount from Coleman's final paycheck and reported the misappropriation to the Comptroller's Office.

Based upon this investigation, in July 2022, the Pulaski County Grand Jury indicted Jenna Coleman on one count of theft over \$10,000, one count of computer crimes over \$10,000, and one count of false entries in governmental records.

"Government entities are responsible for developing and implementing strong internal controls to help reduce fraud, waste, and abuse," said Comptroller Mumpower. "In this instance, PES had been alerted to a shortage in Coleman's cash drawer in January 2020, but the supervisor failed to take corrective action. PES also did not monitor its reversed and voided payment reports which would have shown that Coleman had an unusual amount of this activity."

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to 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. Follow us on twitter [@TNCOT](https://twitter.com/TNCOT) and Instagram [@tncot](https://www.instagram.com/tncot).

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