



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

*April 18, 2023*

## **Former Marshall County Elementary Bookkeeper Indicted for Theft**

*Jennifer Foster worked at Oak Grove Elementary School*

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Jennifer Foster, a former bookkeeper at Oak Grove Elementary School in Lewisburg.

Investigators determined that Foster stole \$12,325.46 from the school by removing and keeping cash collected for the school's book fairs, chorus clubs, field trips, and Chromebook insurance payments from students who lost or damaged computers. The investigation began after school officials reported discrepancies with book fair collections.

Foster used a common scheme to misappropriate cash. For example, the school librarian noted the book fair generated \$256.10 in checks and \$1,861.45 in cash on October 3, 2019. The librarian provided the money for deposit. The checks were deposited on October 30, 2019; however, investigators found no evidence the \$1,861.45 in cash was either deposited or accounted for in the school's records.



Investigators found evidence of Foster's misappropriation throughout her employment as the school's bookkeeper beginning in 2017 until her resignation in August 2021. She also acknowledged to investigators that she took money for her personal use.

In an effort to conceal her actions, Foster also fabricated and falsified various accounting records to disguise the true and actual balances of money on deposit in school accounts. For example, she provided the school librarian with a spreadsheet in December 2019 reflecting a balance of \$791.82 in the library account, when in fact, on or about the same time, there was a negative balance of \$6,178.89.

It appears that Foster made deposits totaling \$3,429.41 in the school's bank account in an attempt to repay the misappropriated funds; however, a shortage of \$8,896.05 remains.

Based upon this investigation, in March 2023, the Marshall County Grand Jury indicted Jennifer Foster for two counts of theft of property over \$10,000, one count of forgery, and one count of official misconduct.

"Schools must ensure they are providing proper oversight of financial activities to reduce the opportunity for errors or theft," said Comptroller Mumpower. "In this case, the bookkeeper had control of receipting collections, preparing bank deposits, and reconciling receipts with bank deposits without adequate oversight."

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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