



TOWN OF BURLISON

Comptroller's Investigative Report
March 7, 2018

Justin P. Wilson, Comptroller





JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

March 7, 2018

Honorable Mayor and Town Council
P. O. Box 150
Burlison, TN 38015

Mayor and Councilmembers:

The Office of the Comptroller of the Treasury conducted an investigation of pertinent records of the Town of Burlison, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink that reads "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

JPW/RAD

INVESTIGATIVE REPORT

TOWN OF BURLISON

BACKGROUND

The Town of Burlison is in Tipton County in West Tennessee, and the Office of Recorder is in the Burlison Community Center. The finding and recommendation, as a result of our investigation, is presented below. This finding and recommendation has been reviewed with the district attorney general for the Twenty-Fifth Judicial District.

INVESTIGATIVE FINDING AND RECOMMENDATION

FINDING 1 The town recorder improperly used public funds to pay personal expenses totaling \$747.69

Our investigation disclosed that the town recorder used public funds on three different occasions to pay personal expenses totaling \$747.69. During an interview with the town recorder, she admitted to investigators that she paid her personal auto loan with public funds through one of the town’s online bank accounts; however, investigators discovered two other personal transactions using public funds. We noted she subsequently refunded the town for these three personal transactions. In addition, the town recorder informed investigators that her personal online accounts and the town’s two accounts were “tied” together at the same banking institution, which they both used. Bank officials informed us the town recorder had the accounts tied together with the same pin number. By intentionally tying the accounts together, the town recorder was allowed access to use public funds for personal use.

The following schedule details the improper personal transactions by the town recorder paid with public funds:

Date	Amount	Purpose	Notes
04/18/2017	\$653.85	Car loan payment	Repaid to the town on 05/04/2017
04/24/2017	3.94	Out-of-state taxes	Repaid to the town on 05/04/2017
08/07/2017	89.90	Personal medical bill	Repaid to the town on 08/31/2017
	<u>\$747.69</u>	Total	

It should be noted that the mayor and board of councilmembers terminated all online access to the town’s bank accounts during this investigation. The town recorder resigned from office on October 17, 2017.

On March 5, 2018, the Tipton County Grand Jury indicted the former town recorder, Andrea Hopkins, on three counts of Official Misconduct and three counts of Theft Under \$1,000.

RECOMMENDATION

Town officials should not use public funds for their personal use. Also, the town's online accounts accessed through an electronic computer online portal should not be tied to any personal accounts. Town officials should segregate duties to the extent possible using available resources.