



## State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: September 24, 2013

### **Former Gibson City Recorder Stole Money, Gave Herself Unauthorized Insurance Benefits**

The former city recorder in the small West Tennessee town of Gibson stole more than \$24,000 and gave herself an unauthorized upgrade to her health insurance, the Comptroller's Division of Investigations has found. Auditors from the Comptroller's office worked in cooperation with agents from the Tennessee Bureau of Investigation on the case.

While working as city recorder, Shawnda West withheld at least \$24,267 in city funds for her own personal use. Also, she upgraded her insurance coverage to include her dependents, even though the town's board of mayor and aldermen had only approved coverage for her. The difference in the value of coverage was \$1,583.

West was fired from her job with the city and faces criminal charges.

The Division of Investigations released a report on the case today, which is available online at <http://www.comptroller.tn.gov/ia/>.

The report also highlighted other flaws in Gibson's money-handling and record-keeping procedures. Specifically, the report notes that West was given sole responsibility for collecting, receipting, recording, depositing and reconciling all city collections – which meant there was no one in a position to oversee her work and possibly detect the theft. Also, collections of city funds weren't always promptly deposited in the bank and the city did not prepare daily reports on cash collections.

"Fraud, waste or abuse of public money simply cannot be tolerated," Comptroller Justin P. Wilson said. "Even in small communities, it's important to set up some checks and balances in money-handling procedures so no single individual is in a position to improperly take money without being detected. I am encouraged that Gibson city officials have indicated that they have taken steps to correct that problem."

To report suspected cases of fraud, waste or abuse of public funds in Tennessee, call the Comptroller's toll-free hotline at 1-800-232-5454 or make a report online by visiting <http://www.comptroller.tn.gov/shared/safwa.asp>.

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