



State of Tennessee

Justin P. Wilson, State Comptroller

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Comptroller's Audit Finds More than \$100,000 Missing from Williamson County Animal Control Department

An investigation by the Comptroller's Division of County Audit with assistance from a criminal investigator with the Office of District Attorney General revealed more than \$100,000 was missing from the Williamson County Animal Control Department.

The investigation, which covered the period between May 17, 2005 through March 31, 2010, found \$106,446.17 worth of receipts that were not deposited with the county nor could be accounted for properly.

During the investigation, the department's former bookkeeper admitted to diverting funds for her personal use. The former bookkeeper, Ms. Kerraina Jensen, was terminated by the county soon after the Comptroller's office began investigating the department's financial records.

The investigation also found that potentially more money could have been taken: The Comptroller's investigators found inadequate documentation to track 548 voided transactions valued at \$27,419.52. Furthermore, receipts issued by the department prior to May 17, 2005 were discarded by Ms. Jensen and were not available for the investigators' review.

Investigators concluded that the department lacked adequate accounting safeguards to protect funds from being lost or stolen. For example, the department should not have allowed the former bookkeeper to have sole responsibility for maintaining the accounting records, preparing receipts and making deposits. Investigators recommended instituting a system of checks and balances for money-handling procedures.

The investigation also found that the former bookkeeper was responsible for maintaining all timecards and payroll logs, which allowed her to make alterations to her own timecard that apparently were not approved by her supervisor.

Investigators also recommended that the department and the Office of Accounts and Budgets improve their record-keeping related to employee use of fuel cards. Some former employees remained on a list of authorized fuel card users and fuel cards for vehicles no longer in service weren't always deactivated. Also, employees' personal identification numbers on fuel cards were not kept confidential and fuel receipts were not compared to billing statements.

“I commend the fine work done by our auditors on this investigation,” Comptroller Justin P. Wilson said. “This report highlights a number of areas in which the Williamson County Animal Control Department could improve its accounting and bookkeeping practices. I commend department officials for taking action to correct the problems identified in the report.”

“The county properly self-reported this matter to us in accordance with the fraud reporting statute,” said Jim Arnette, director of the Comptroller’s Division of County Audit. “In the course of our examination, we uncovered additional issues. Our investigative staff, along with the district attorney general, did an excellent job of identifying missing funds. The Comptroller’s office is committed to eliminating fraud, waste and abuse of public money.”

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