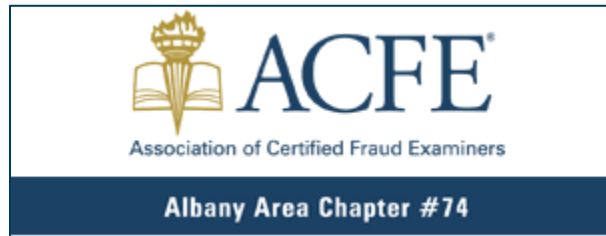


# Bears Will Be Bears Fraudsters Too

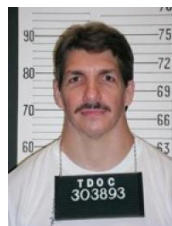
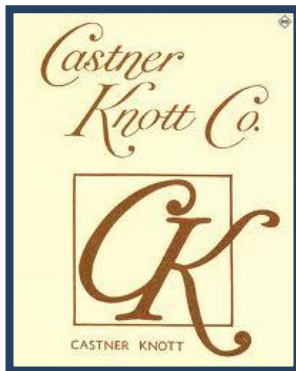
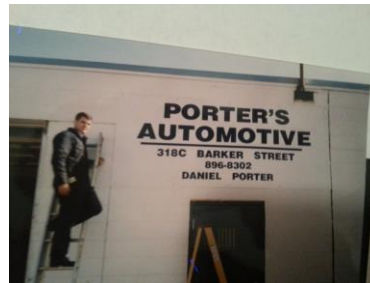


## 2020 Fraud Conference

**Daniel Porter, CFE**

**November 23, 2020**

# MY BACKGROUND



# DISCLAIMER

## Blame Me

- **This presentation represents the opinions of the presenter only.**
- **The materials presented herein do not necessarily reflect the opinions of the State of Tennessee or any part thereof.**
- **The materials presented do not constitute legal advice. You should contact your legal counsel for guidance in that area.**
- **All exhibits were obtained from public sources or were recreated.**

# **WORKING AT HOME & WEBINARS**

## **MARCH 2017**



# WEBINAR TEMPTATIONS

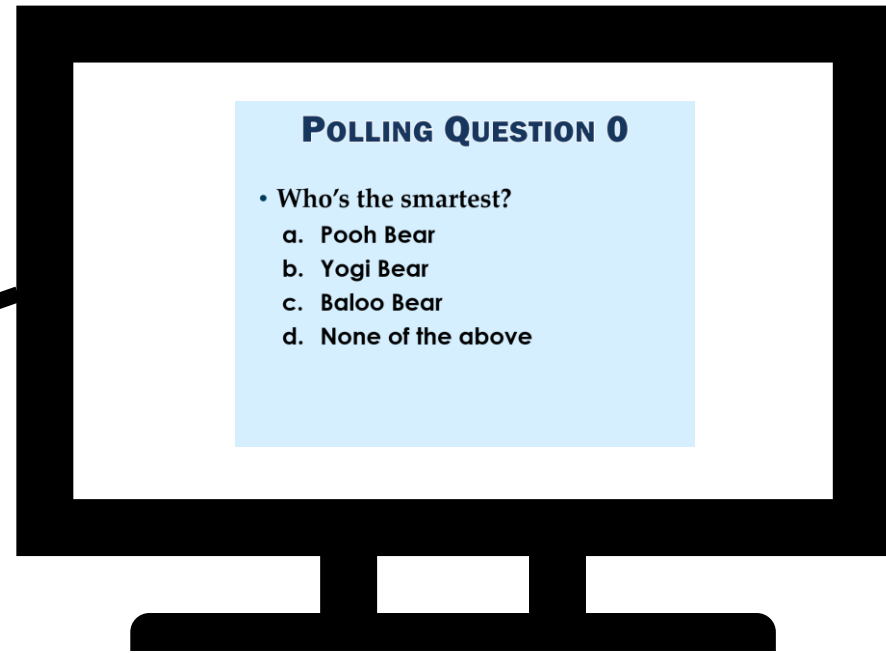


- **Nobody can see or hear you...**



# WEBINAR INTERNAL CONTROLS

- 3 Polling Questions



# PATIENCE MAY BE REQUIRED

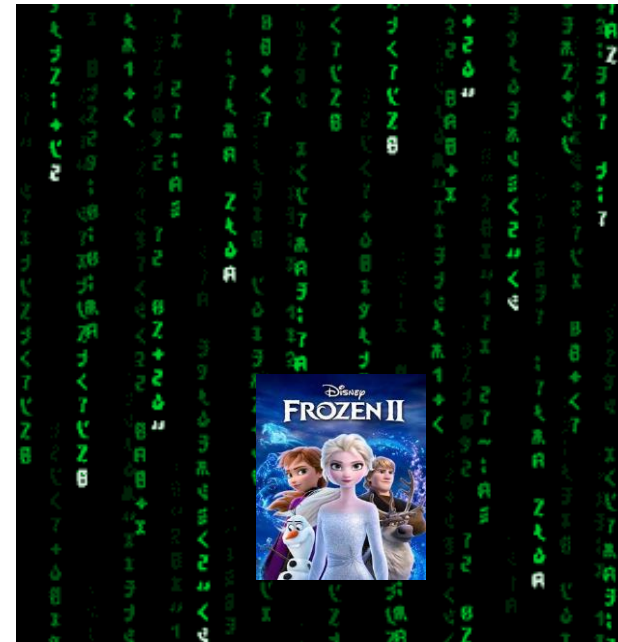
Internet

Before Covid19



Internet

Now



# OBJECTIVES

- **Story Time: The Bear the Chicken, and the Jeep**
- **Define Fraud**
- **Case Study:**
  - **Fraud at the Manchester Coffee County Conference Center (MC4)**
    - **Discovery**
    - **Investigative methodology**
    - **Conclusions**



# THE BEAR, THE CHICKEN, AND THE JEEP

- 2012

Tennessee Association  
of Utility Districts



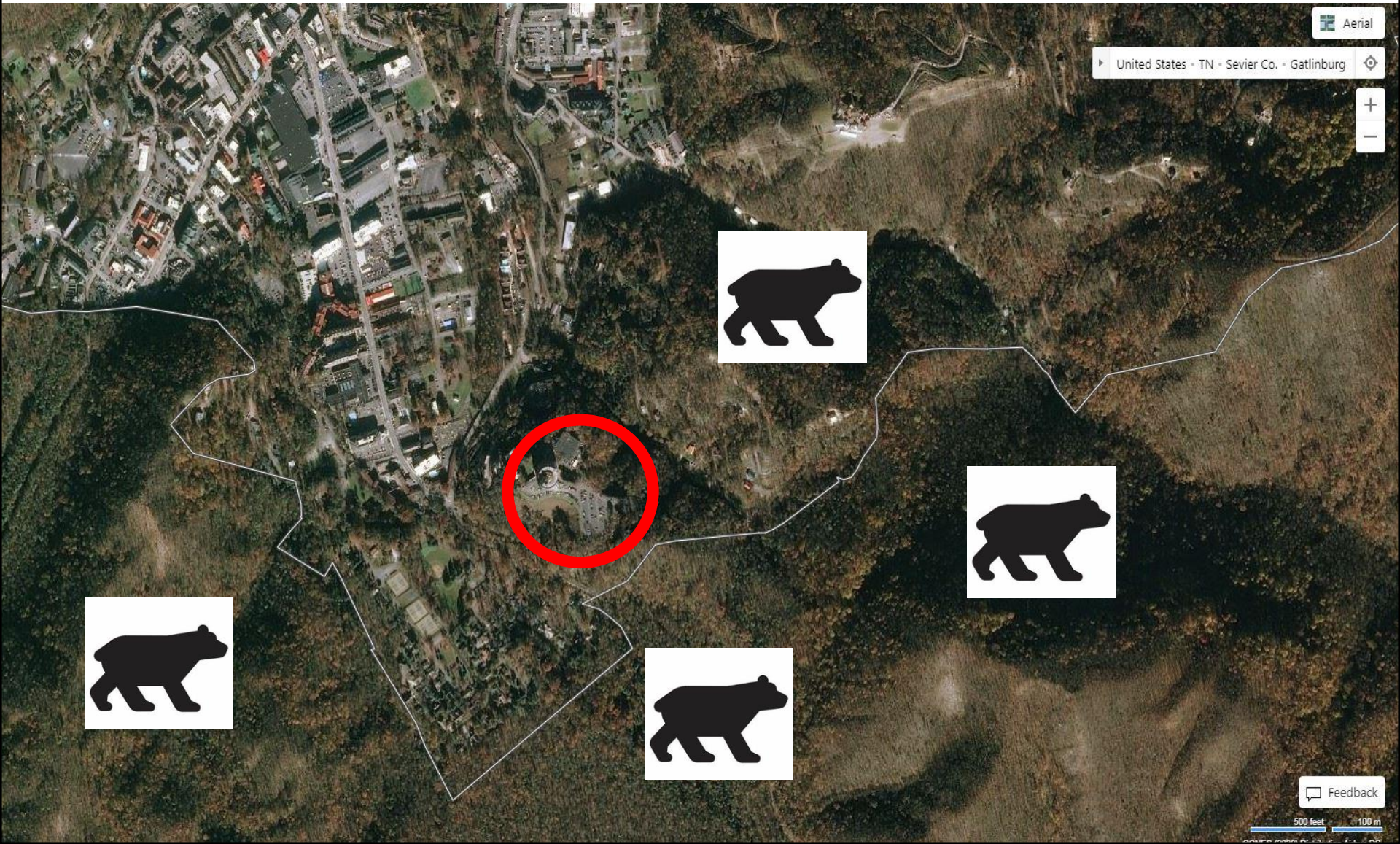
Vital for Tennessee's future



# OLD MILL RESTAURANT



# PARK VISTA HOTEL



# WHAT ABOUT BEARS?

- Bears are intelligent and motivated to find food.



# BEARS WILL BE BEARS

- Bears are intelligent and motivated to find food.
- At Yellowstone National Park, Bears damaged many cars to access food left by humans.
- Park rangers decided **bears will be bears**, so they **focused on changing human behavior**.
- Educated humans of the dangers of leaving food in cars.
- Installed bear-proof food storage lockers.
- Ticketed humans for leaving food in cars

# **MR. PORTER...**

- **Your wife wants you to call her**

# 500 LBS. BLACK BEAR

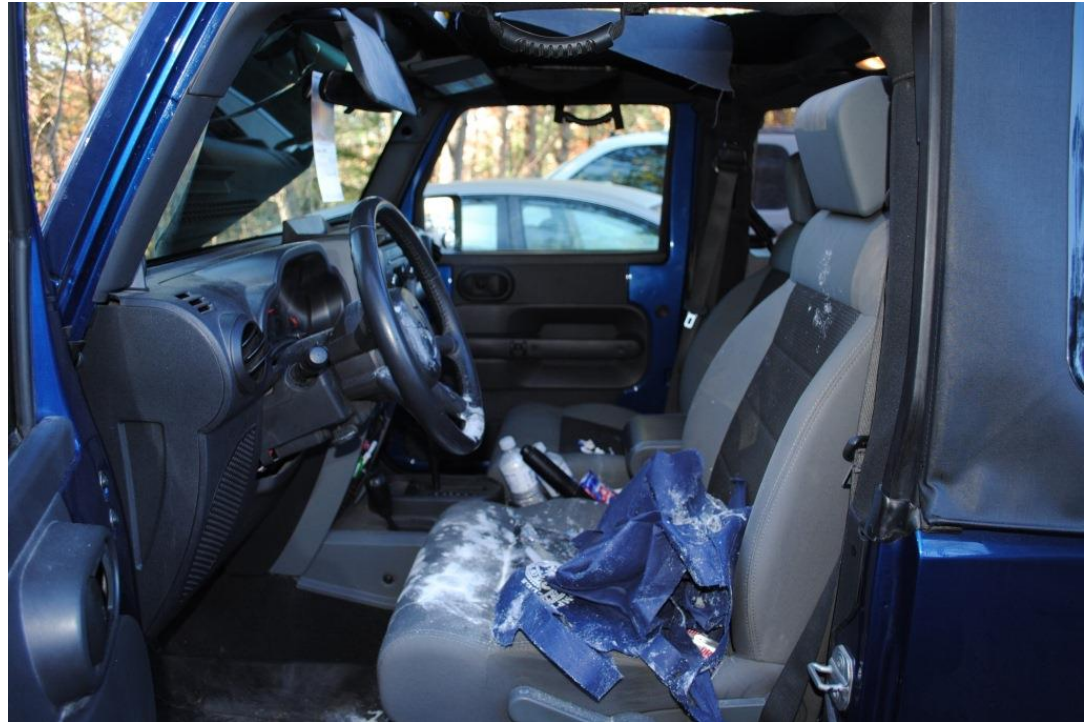


# 500 LBS. BLACK BEAR





# 500 LBS. BLACK BEAR



# 500 LBS. BLACK BEAR



# 500 LBS. BLACK BEAR



# A BEAR'S GONNA BE A BEAR

- If you leave fried chicken in a convertible



# WAS IT TRISH'S FAULT?



# WAS TRISH RESPONSIBLE?



# I WAS RESPONSIBLE

It Was My Trip – I Was “Management”

I Didn't Notice the Signs or  
the Red Flags



# **A FRAUDSTER'S GONNA BE A FRAUDSTER**

- **If you have an ineffective internal control environment**
  - **Uninvolved management**
  - **Disinterested management**
  - **Incompetent management**
  - **Inadequate management oversight**



# WHAT IS FRAUD?



*Lyin', Cheatin', and Stealin'*

# MY DEFINITION

Fraud is an  
intentional deception  
for personal benefit

*Lyin', Cheatin', and Stealin'*

# FRAUD OR MISTAKE?

- Unintentional
- No intended harm
- No personal benefit
- No reason to conceal



# WHAT'S THE DIFFERENCE?

Mistake

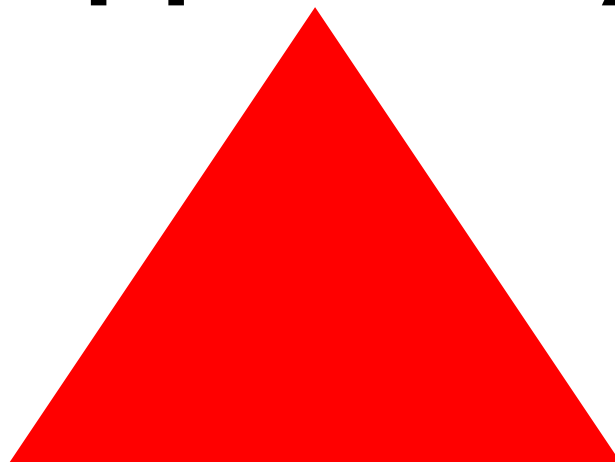


Fraud



# **FRAUD TRIANGLE**

**Opportunity**



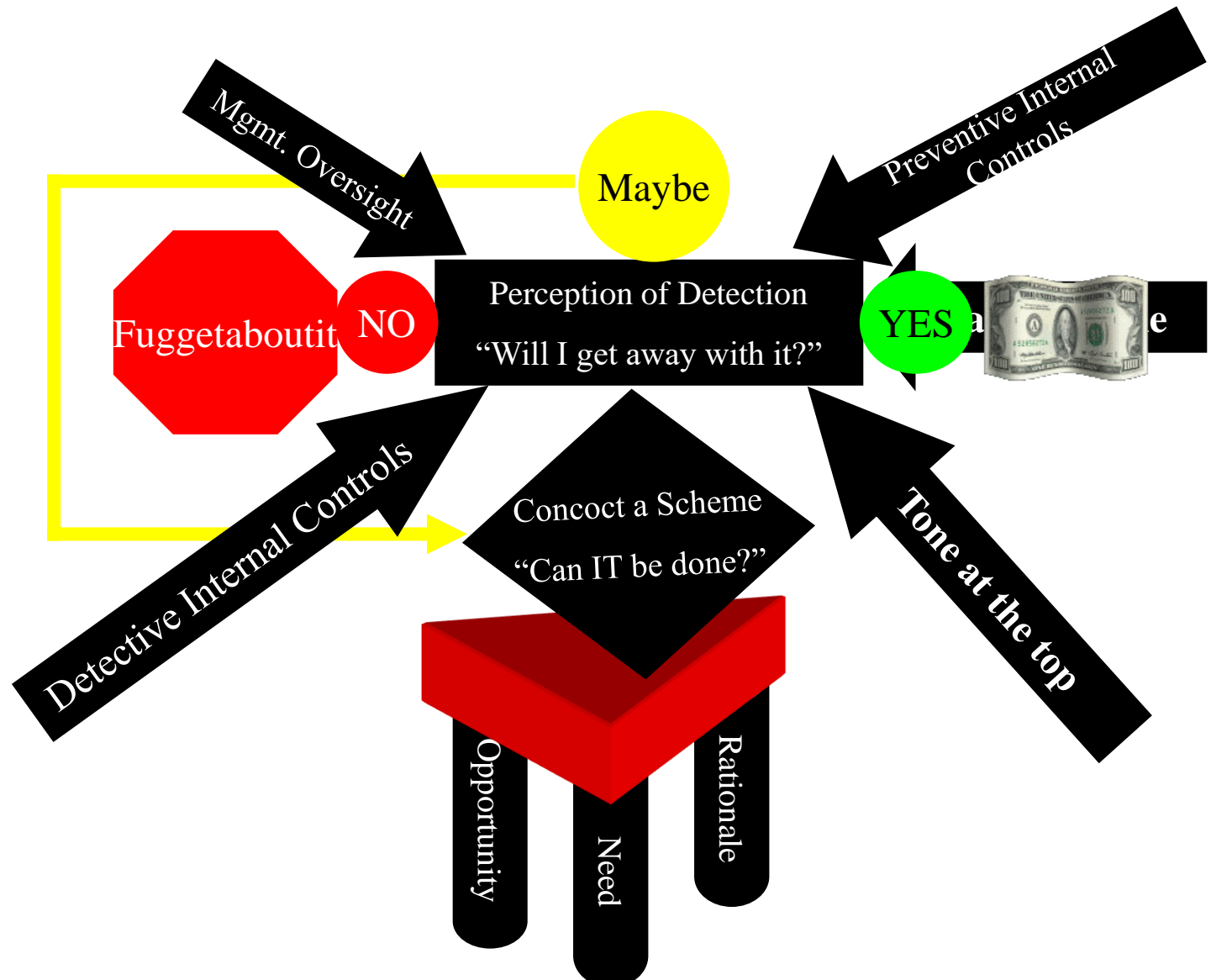
**Rationale**

**Need**

# FRAUD STOOL

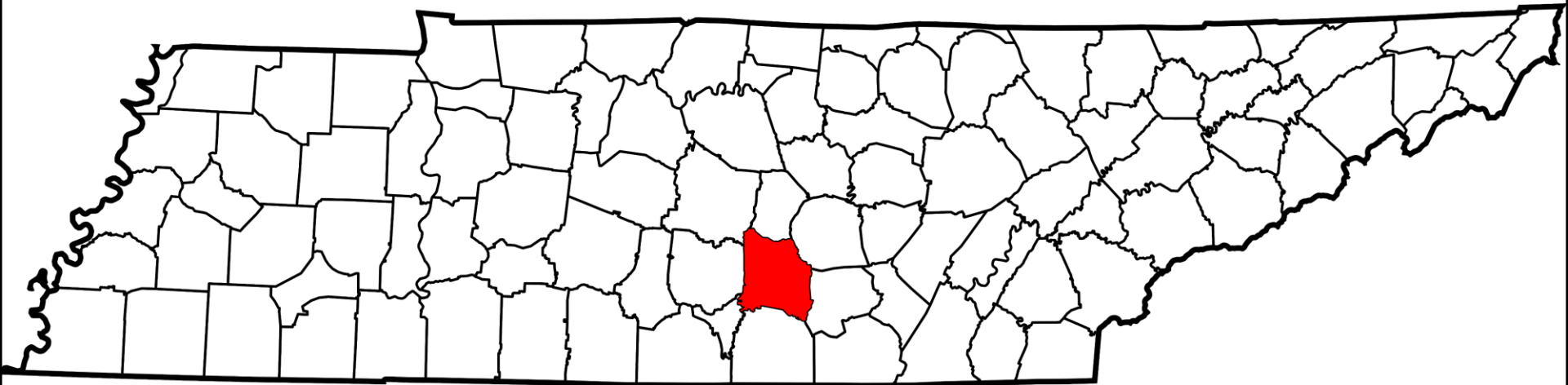


# HOW FRAUDSTERS THINK



# COFFEE COUNTY, TN

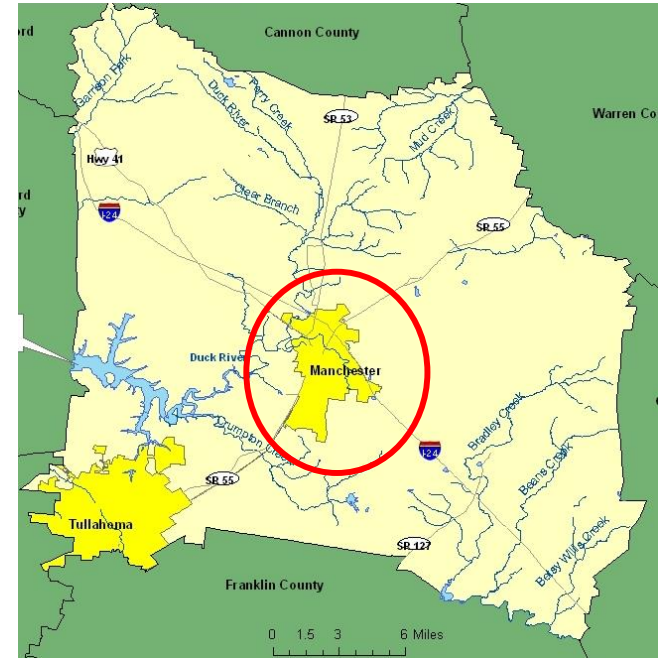
- 52,000 population





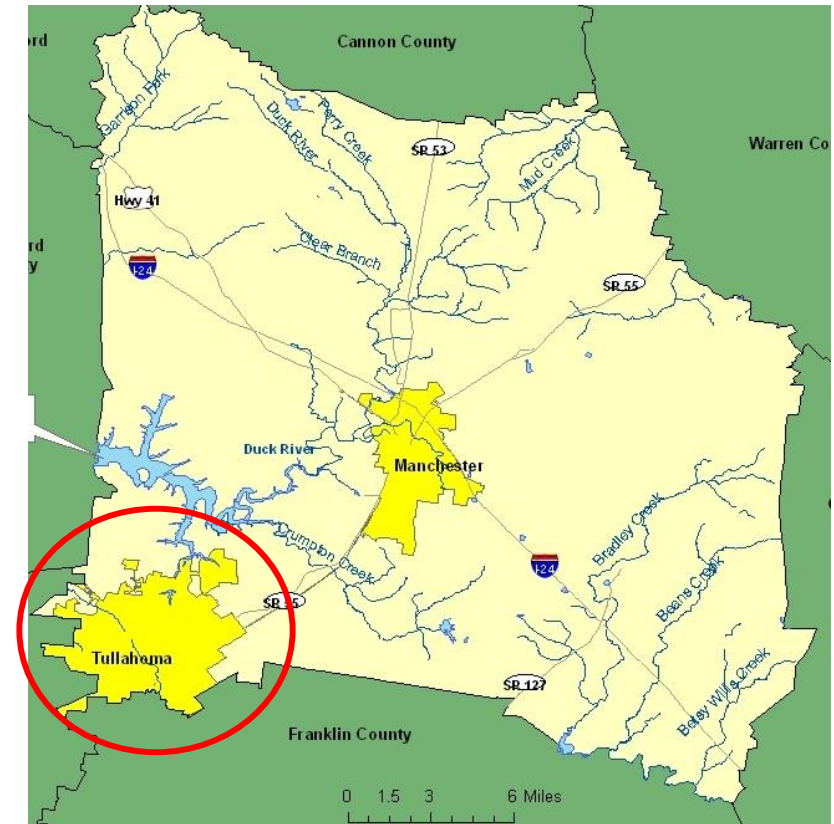
# MANCHESTER

- County Seat
- 10,000
- Four exits
- Old Stone Fort Park
- Bonnaroo
- Jiffy Burger
- MJM



# TULLAHOMA

- 19,000
- AEDC
- UT Space Inst.
- Motlow College
- Red Lobster



# PUBLIC BUILDING AUTHORITIES ACT

- “It is hereby found and declared that there exist...inadequate and outmoded public buildings, structures, and facilities...”



# **PUBLIC BUILDING AUTHORITIES ACT**

- **“... it is not feasible for...various branches ...of government**
- **to make capital expenditures... constructing or acquiring public buildings...”**

# **PUBLIC BUILDING AUTHORITIES ACT**

- **“...effective cooperation between various units of government in providing adequate facilities...**
- **has been hampered because of inadequate statutory authority...”**

# **PUBLIC BUILDING AUTHORITIES ACT**

- **“...it is hereby found and declared to be necessary and desirable to make possible the construction...of public buildings...”**

# **PUBLIC BUILDING AUTHORITIES ACT**

- “...to authorize the incorporation... of public corporations to
- finance, acquire, erect, own, operate, maintain, lease...facilities...
- is hereby declared to be a public use essential to the public interest”

**COFFEE COUNTY PUBLIC BUILDING AUTHORITY**

COFFEE COUNTY PUBLIC  
BUILDING AUTHORITY  
1110 MADISON STREET  
MANCHESTER, TN 37355

Phone: 931-723-3043  
Fax: 931-723-8242  
E-Mail:  
cmeeks@coffeecountytn.org



**BY-LAWS**  
**OF**  
**THE PUBLIC BUILDING AUTHORITY**  
**OF COFFEE COUNTY, TENNESSEE**

**Amended on August 8, 2003**

ARTICLE I

Name, Location and Seal

Section 1. The name of the corporation shall be The Public Building Authority of Coffee County, Tennessee.

Section 2. The address of the principal office of this corporation in the State of Tennessee is 1110 Madison Street, Manchester, Tennessee 37355.

Section 3. The corporation shall not be required to have a seal. If the corporation does have a seal, the seal of the corporation shall be circular in form and mounted upon a metal dye, suitable for impressing name upon paper. The words "THE PUBLIC BUILDING AUTHORITY OF COFFEE COUNTY, TENNESSEE" shall appear thereon.



# **INCORPORATED 2000**

- **“...purpose is to provide the capital resources...necessary to acquire, construct...facilities necessary or convenient to the operation of the related entities”.**

# BOARD POWERS

- The directors shall have the general management and control of the business affairs of the corporation and shall exercise all the powers that may be exercised or performed by the corporation under the statutes of the State of Tennessee

# **BOARD OF DIRECTORS**

- **Seven appointed by county commission**
- **Six-year terms**
- **Unpaid volunteers**
- **No qualifications required**
- **No training**
- **No experience required**

# MONEY

City of  
Manchester

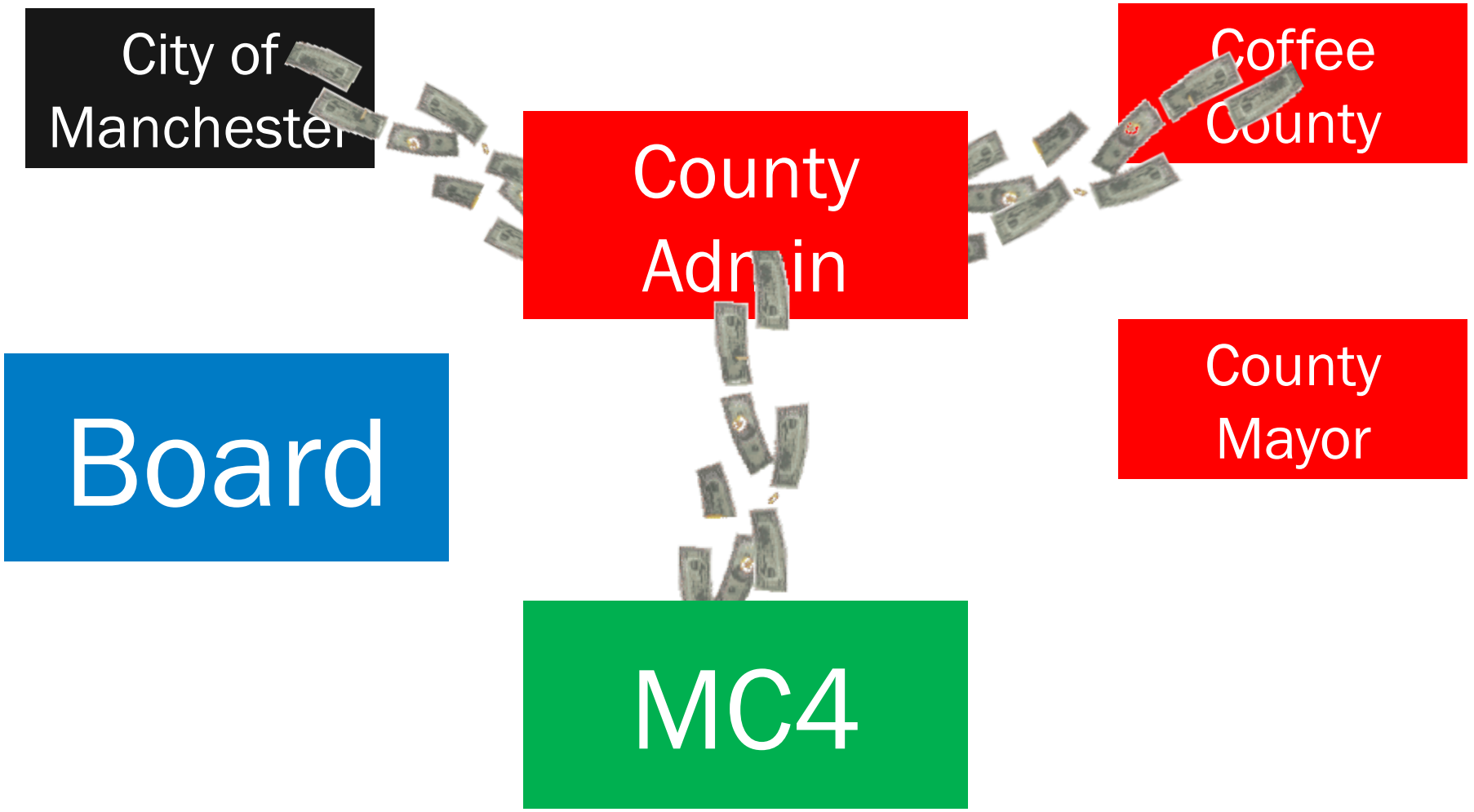
County  
Admin

Coffee  
County

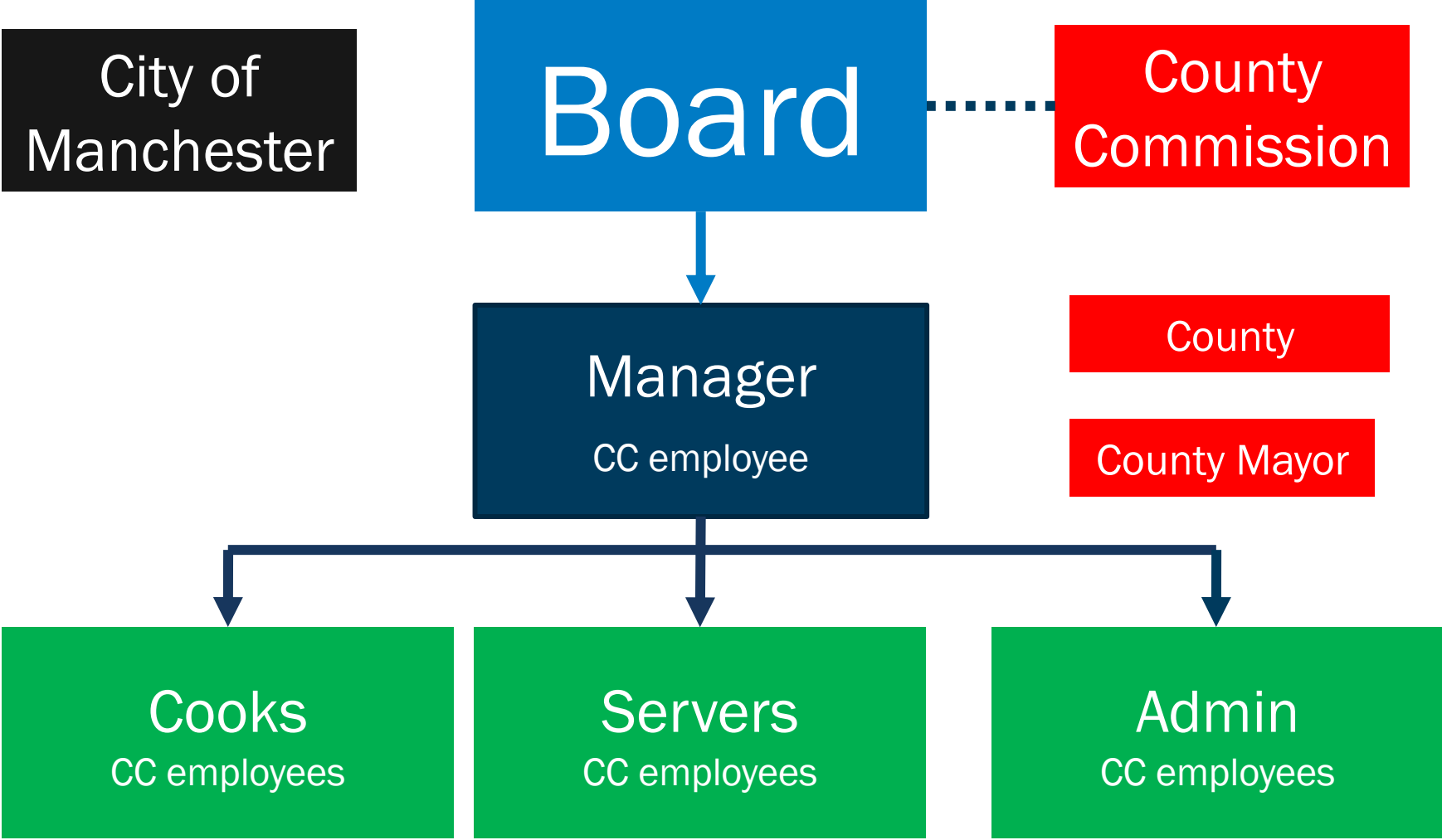
Board

County  
Mayor

MC4



# MANAGEMENT



# MANCHESTER COFFEE COUNTY CONFERENCE CENTER



# MC4 – WEDDINGS, PARTIES, ETC.



# **MC4 – 20+ STAFF**

- **General Mgr.**
- **Executive chef**
- **Operations Mgr.**
- **Sous Chef**
- **Receptionist**
- **Part time waiters/bartenders**





# **MC4 OPERATING LOSSES**

- **2014 \$180,000**

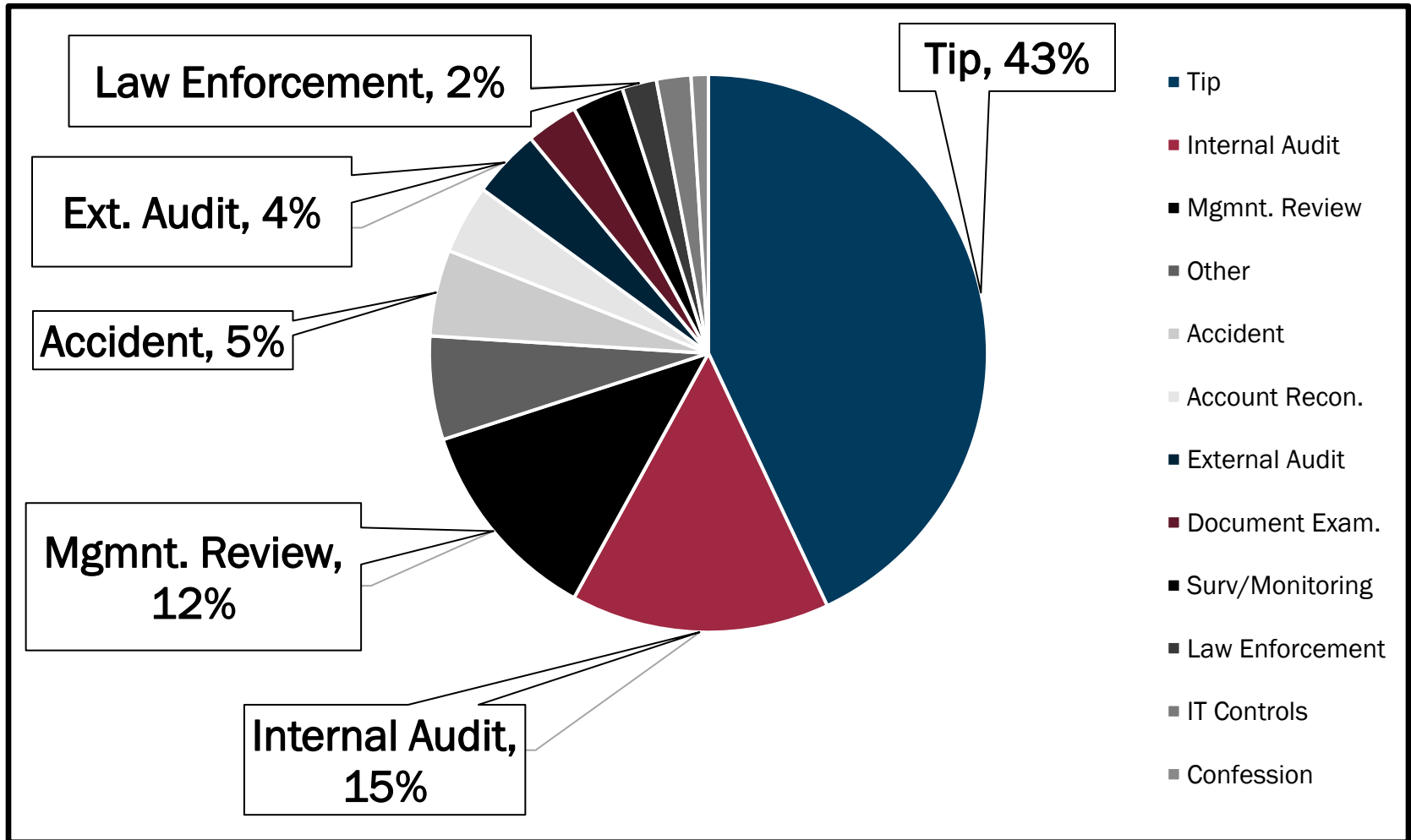
# REPEAT FINDINGS = RED FLAGS

<b>Finding</b>	<b>Years Repeated</b>
Inadequate separation of duties	2010 – 2015
Authorized signatures	2011 – 2015
Three-day banking law	2010 – 2015
Bank reconciliations	2013 – 2015
Controls over disbursements	2013 – 2015
Petty cash and change	2013 – 2015
Journal entries	2013 – 2015
Quarterly payroll reports	2013 – 2015
Checks not properly voided	2014 – 2015
Surplus fixed assets	2014 – 2015
Pre-numbered receipts	2014 – 2015
Budget	2014 – 2015

# **NEW GENERAL MANAGER**

- **The board “Trusted her”**
- **She had “little” knowledge of accounting terms**
- **1 – 2 page “Financial Report”**
  - **No details**
  - **No line items**
- **“Asked” for more details**

# HOW IS FRAUD DETECTED?



# HOW DISCOVERED

- **External Auditor**

- **Manager delayed providing records**
- **New US Bank account with a debit card & page 2 of every statement was missing**
- **Purchases included nail care, diet pills, food, etc.**
- **Large even payments to a Capital One credit card of which they were not aware**



BEAN, RHOTON & KELLEY, PLLC

Certified Public Accountants



000101250 1 AT 0.406 106481820705184 P  
 PUBLIC BUILDING AUTHORITY  
 OF COFFEE COUNTY, TENNESSEE  
 DBA MANCHESTER COFFEE COUNTY CONFERENCE  
 CENTER  
 147 HOSPITALITY BLVD  
 MANCHESTER TN 37355-6497



**To Contact U.S. Bank**

**24-Hour Business Solutions:** 1-800-673-3555

**Telecommunications Device for the Deaf:** 1-800-685-5065

**Internet:** usbank.com

### NEWS FOR YOU

U.S. Bank and ADP Payroll partner to offer payroll solutions to meet the needs of your small business. ADP offers two cloud-based payroll solutions for U.S. Bank customers. Do-It-Yourself Payroll is a self-directed solution with payroll tax calculations, tax document preparation and direct deposit so you can process payroll yourself. And, if your needs are more complex, ADP offers a



For more information, please contact Customer Service at the number listed in the upper right corner of this statement or by sending an email to Customer Service at [commercialsupport@usbank.com](mailto:commercialsupport@usbank.com).

Access Code: 20-BE81-8346-56AE

### OLD BUSINESS CHECKING

Member FDIC

Account Number

#### Account Summary

	# Items	\$	
Beginning Balance on Nov 3			13,475.74
Other Deposits	12		4,114.31
Other Withdrawals	10		913.78
Other Withdrawals	3		6,350.68
<b>Ending Balance on Nov 30, 2014</b>		<b>\$</b>	<b>10,325.59</b>

#### Other Deposits

Date	Description of Transaction	Ref Number	Amount
v 3	MERCH 8027438996	MANCHEST DEPOSIT	\$ 90.00
v 3	MERCH 8027438996	MANCHEST DEPOSIT	116.50
v 3	MERCH 8027438996	MANCHEST DEPOSIT	201.50
v 4	MERCH 8027438996	MANCHEST DEPOSIT	115.00
v 6	MERCH 8027438996	MANCHEST DEPOSIT	606.79
v 10	MERCH 8027438996	MANCHEST DEPOSIT	8.25
v 10	MERCH 8027438996	MANCHEST DEPOSIT	382.25
v 13	MERCH 8027438996	MANCHEST DEPOSIT	683.58
v 14	MERCH 8027438996	MANCHEST DEPOSIT	119.76
v 18	MERCH 8027438996	MANCHEST DEPOSIT	363.30
v 19	MERCH 8027438996	MANCHEST DEPOSIT	200.00
v 25	MERCH 8027438996	MANCHEST DEPOSIT	1,227.38
	<b>Total Other Deposits</b>	<b>\$</b>	<b>4,114.31</b>

## OLD BUSINESS CHECKING

(CONTINUED)

Bank National Association

Account Number

## Card Withdrawals

Card Number: xxxx-xxx

Date	Description of Transaction	Ref Number	Amount
v 3	Debit Purchase - VISA PIZZA HUT *****0693	On 103114 000-0000000 TN REF # 24164074305096560653310	5096560653 \$ 60.30-
v 6	Debit Purchase - VISA ORIENTAL TRADING *****0693	On 110414 800-228-0475 NE REF # 24041124309032000066324	9032000066 82.36-
v 7	Debit Purchase - VISA ORIENTAL TRADING *****0693	On 110514 800-228-0475 NE REF # 24041124310044700044730	0044700044 104.95-
v 12	Debit Purchase - VISA CVS/PHARMACY #04 *****0693	On 111114 TULLAHOMA TN REF # 24445004316000491230037	6000491230 76.93-
v 12	Debit Purchase - VISA WAL-MART #0667 *****0693	On 111014 TULLAHOMA TN REF # 24455014314141000877211	4141000877 110.00-
v 12	Debit Purchase - VISA HOMEGOODS #0195 *****0693	On 110914 CHATTANOOGA TN REF # 24445004314100384922021	4100384922 188.86-
v 14	Debit Purchase - VISA OCHARLEYS342MANC *****0693	On 111214 MANCHESTER TN REF # 24445004317100364350885	7100364350 46.74-
v 20	Debit Purchase - VISA NETWORK FOR GOOD *****0693	On 111914 SUPPORT@NETW DC REF # 24431064323014000145942	3014000145 150.00-
v 25	Debit Purchase - VISA WAL-MART #0308 *****0693	On 112414 MANCHESTER TN REF # 24455014328141000430072	8141000430 74.36-
v 26	Debit Purchase - VISA CRACKER BARREL # *****0693	On 112514 MANCHESTER TN REF # 24445004330000562703252	0000562703 19.28-
<b>Card 0693 Withdrawals Subtotal</b>			<b>\$ 913.78-</b>
<b>Total Card Withdrawals</b>			<b>\$ 913.78-</b>

## Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
v 3	MERCH 8027438996	MANCHEST BILLING	\$ 350.68-
v 4	Electronic Withdrawal REF=14307017269225 N	From CAPITAL ONE 9541719987PHONE PYMT430739879177644	1,000.00-
v 10	Customer Withdrawal	9790647188	5,000.00-
<b>Total Other Withdrawals</b>			<b>\$ 6,350.68-</b>

## Balance Summary



000096917 1 AT 0.406 106481983952189 P  
PUBLIC BUILDING AUTHORITY  
OF COFFEE COUNTY, TENNESSEE  
DBA MANCHESTER COFFEE COUNTY CONFERENCE  
CENTER  
147 HOSPITALITY BLVD  
MANCHESTER TN 37355-6497

DUPLICATE  
PROVIDED BY BANK

**OLD BUSINESS CHECKING**

Member FDIC

Bank National Association

Account Number

**Account Summary**

	# Items	\$	
Beginning Balance on Mar 2		\$	4,704.51
Other Deposits	11		1,183.26
Card Withdrawals	16		1,594.34 -
Other Withdrawals	3		1,585.64 -
<b>Ending Balance on Mar 31, 2015</b>		<b>\$</b>	<b>2,707.79</b>

**Other Deposits**

Date	Description of Transaction	Ref Number	Amount
02/2	MERCH 8027438996	MANCHEST DEPOSIT	\$ 50.00
02/3	MERCH 8027438996	MANCHEST DEPOSIT	62.50
02/5	MERCH 8027438996	MANCHEST DEPOSIT	50.00
02/8	MERCH 8027438996	MANCHEST DEPOSIT	58.00
02/9	MERCH 8027438996	MANCHEST DEPOSIT	103.50
02/10	MERCH 8027438996	MANCHEST DEPOSIT	50.00
02/17	MERCH 8027438996	MANCHEST DEPOSIT	100.00
02/20	MERCH 8027438996	MANCHEST DEPOSIT	350.00
02/25	MERCH 8027438996	MANCHEST DEPOSIT	150.00
02/30	Debit Purchase Ret - VISA TORRID #5280 *****0693	On 032815 MURFREESBORO TN REF # 74427335087720052844 US1 7720052844	79.26
02/31	MERCH 8027438996	MANCHEST DEPOSIT	130.00
<b>Total Other Deposits</b>			<b>\$ 1,183.26</b>

**Card Withdrawals**

Card Number: xxxx-xxxx-xxxx-0693

Date	Description of Transaction	Ref Number	Amount
02/2	Debit Purchase - VISA 4 ALL PROMO'S / *****0693	On 022615 866-732-3386 CT REF # 24136005058980002637957	\$ 188.50-
02/5	Debit Purchase - VISA MACY'S COM #012 *****0693	On 030315 800-289-6229 OH REF # 24445735063100366206973	164.61-
02/11	Debit Purchase - VISA CHICK-FIL-A #031 *****0693	On 030915 TULLAHOMA TN REF # 24427335069710018693702	14.82-
02/12	Debit Purchase - VISA EL MOLCAJETE 1 *****0693	On 031115 MANCHESTER TN REF # 24210735071200394100165	41.52-
02/13	Debit Purchase - VISA AVO*ADVOCARE INT	On 031215 800-542-4800 TX REF # 24692165071000693252775	95.85-



# OLD BUSINESS CHECKING

(CONTINUED)

Bank National Association

Account Number

## Card Withdrawals (continued)

Card Number:	Description of Transaction	Ref Number	Amount
ir 13	Debit Purchase - VISA AVO*ADVOCARE INT *****0693	On 031215 800-542-4800 TX REF # 24692165071000693253609	1000693253 413.21-
ir 16	Debit Purchase - VISA BOSKEY'S (WILLOW *****0693	On 031215 MANCHESTER TN REF # 24330665072900011899908	2900011899 9.67-
ir 23	Debit Purchase - VISA LOGANS #499 *****0693	On 032015 MANCHESTER TN REF # 24445005080200144196996	0200144196 23.58-
ir 23	Debit Purchase - VISA CHILI'S MURFREES *****0693	On 032215 MURFREESBORO TN REF # 24231685082207288601009	2207288601 36.55-
ir 23	Debit Purchase - VISA COFFEE CAFE *****0693	On 031915 931-9540440 TN REF # 24019545079466100148206	9466100148 37.06-
ir 26	Debit Purchase - VISA YAMATO MANCHESTE *****0693	On 032415 MANCHESTER TN REF # 24767895084517501511743	4517501511 39.72-
ir 30	Debit Purchase - VISA BELK #380 MUFREE *****0693	On 032715 MURFREESBORO TN REF # 24445005087600301425299	7600301425 52.68-
ir 30	Debit Purchase - VISA TORRID #5280 *****0693	On 032715 MURFREESBORO TN REF # 24427335086720054474676	6720054474 315.53-
ir 30	Debit Purchase - VISA TRUSTMYTRAVEL.CO *****0693 Exchg Amt: \$107.57 Orig Curr: 107.57	On 032815 +44178040812 REF # 74771275088512712314086 Currency Type: U.S. DOLLAR	8512712314 107.57-
ir 30	Intl Processing Fee TRUSTMYTRAVEL.CO *****0693	On 032815 +44178040812 REF # 74771275088512712314 GB1	8512712314 2.15-
ir 31	Debit Purchase - VISA VIATOR TOURS AND *****0693	On 033015 702-7278045 CA REF # 24412895089700142600372	9700142600 51.32-
<b>Card 0693 Withdrawals Subtotal</b>			<b>\$ 1,594.34-</b>

**Total Card Withdrawals \$ 1,594.34-**

## Other Withdrawals

Card Number:	Description of Transaction	Ref Number	Amount
ir 2	MERCH 8027438996	MANCHEST BILLING	\$ 335.64-
ir 16	Electronic Withdrawal REF=15075010124142 N	From CAPITAL ONE 9541719987PHONE PYMT507339879062295	750.00-
ir 30	Electronic Withdrawal REF=15089007145135 N	From CAPITAL ONE 9541719987PHONE PYMT508739879015464	500.00-
<b>Total Other Withdrawals</b>			<b>\$ 1,585.64-</b>

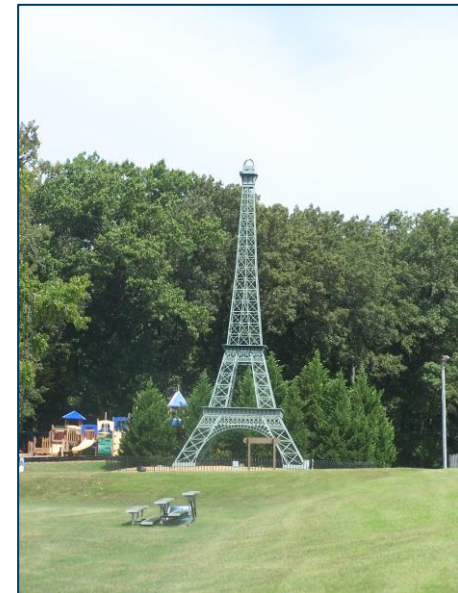
# EIFFEL TOWER LUNCH – 90.00 EUROS

Date	12 Jun 2015	Booking ID	1319730
Customers	2 Adults	Booking name	Eiffel Tower Lunch
Sale value	90.00 EUR	Made on	28 Mar 2015, 01:32 by API powered service
Balance	0.00 EUR	Booking status	Confirmed (Archived) (28 Mar 2015, 01:33)
Owed by	Lead customer	Cancel booking	<input type="text" value="Not canceled"/>
Travel agent	No travel agent		<input type="button" value="Update status"/>

- **Paris, TN?**

- **60 ft.**

- **1:20 scale**



# EIFFEL TOWER LUNCH – 90.00 EUROS

Date	12 Jun 2015	Booking ID	1319730
Customers	2 Adults	Booking name	Eiffel Tower Lunch
Sale value	90.00 EUR	Made on	28 Mar 2015, 01:32 by API powered service
Balance	0.00 EUR	Booking status	Confirmed (Archived) (28 Mar 2015, 01:33)
Owed by	Lead customer	Cancel booking	<input type="text" value="Not canceled"/>
Travel agent	No travel agent		<input type="button" value="Update status"/>

# US BANK TRANSFER?

- \$1,000 transfer to Capital One Visa
- What Capital One Visa?!?!?

Other Withdrawals			
<i>date</i>	<i>Description of Transaction</i>	<i>Ref Number</i>	<i>Amount</i>
v 3	MERCH 8027438996	MANCHEST BILLING	\$ 350.68-
v 4	Electronic Withdrawal	From CAPITAL ONE	1,000.00-
	REF=14307017269225 N	9541719987PHONE PYMT430739879177644	
v 10	Customer Withdrawal	9790647188	5,000.00-
Total Other Withdrawals			\$ 6,350.68-

Balance Summary

# CAPITAL ONE VISA

## Old Account

- In prior Manager's name
- Paid off when he left
- He thought it was closed



# CAPITAL ONE VISA

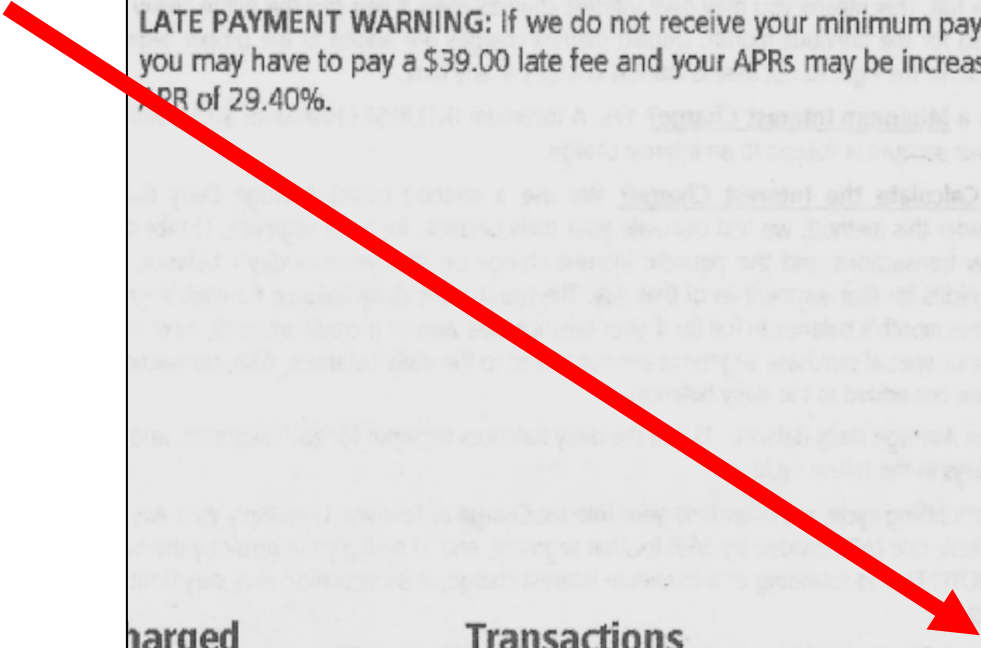
## Old Account

- **11/16/2013**
  - **Zero balance**

Oct. 17 - Nov. 16, 2013 31 Days in Billing Cycle

**LATE PAYMENT WARNING:** If we do not receive your minimum payment by your due date, you may have to pay a \$39.00 late fee and your APRs may be increased up to the Penalty APR of 29.40%.

Charged	+	Transactions	=	New Balance
		\$0.00		\$0.00



# CAPITAL ONE VISA

## Old Account

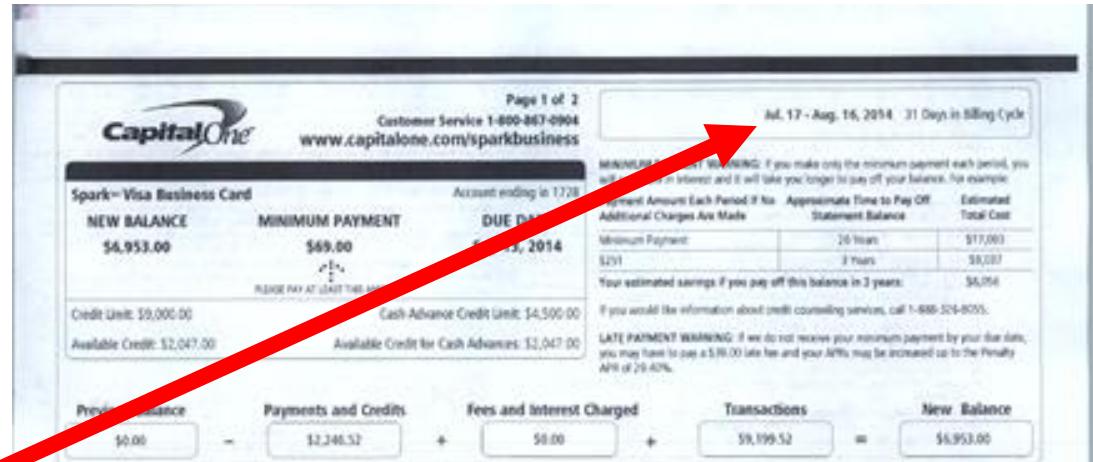
- **11/16/2013**
  - Zero balance
- **06/13/2014**
  - Alice hired



# CAPITAL ONE VISA

## Old Account

- **11/16/2013**
  - Zero balance
- **06/13/2014**
  - Alice hired
- **07/17/2014**
  - Card activated





# CAPITAL ONE VISA

## Old Account

- **11/16/2013**
  - Zero balance
- **06/13/2014**
  - Alice hired
- **07/17/2014**
  - Card activated
- **07/18/2014**
  - First charge



TRANSACTIONS FOR [REDACTED]

1	18 JUL	LOGANS #499MANCHESTERTN	\$21.11
2	20 JUL	KANGAROO EXP #3559MANCHESTERTN	\$40.00
3	25 JUL	BIG LOTS STORES - #0331TULLAHOMATN	\$768.24
4	26 JUL	EXPEDIA*EXPEDIA.COM877-787-7186NV	\$375.52
5	27 JUL	TARGET 00011262MURFREESBOROTN	\$117.85
6	27 JUL	WM SUPERCENTER #667TULLAHOMATN	\$949.97
7	29 JUL	KANGAROO EXP #3559MANCHESTERTN	\$45.00
8	29 JUL	RENEGADE FURNITURE GRO888-221-4446NY	\$875.00
9	31 JUL	NEW YORK & CO #126MURFREESBOROTN	\$97.48
10	01 AUG	ROYAL CARIBBEAN CRUISES800-327-6700FL ARRIVE: 08/01/14	\$3,776.98
11	09 AUG	KANGAROO EXP #3559MANCHESTERTN	\$50.00
12	09 AUG	ACADEMY SPORTS #158SMYRNATN	\$175.61

Transactions continue on page 2

# CAPITAL ONE VISA

## Old Account

- **11/16/2013**
  - Zero balance
- **06/13/2014**
  - Alice hired
- **07/17/2014**
  - Card activated
- **07/18/2014**
  - First charge
- **08/01/2014**
  - Cruise purchase



TRANSACTIONS FOR [REDACTED]

1	18 JUL	LOGANS #499MANCHESTERTN	\$21.11
2	20 JUL	KANGAROO EXP #3559MANCHESTERTN	\$40.00
3	25 JUL	BIG LOTS STORES - #0331TULLAHOMATN	\$768.24
4	26 JUL	EXPEDIA*EXPEDIA.COM877-787-7186NV	\$375.52
5	27 JUL	TARGET 00011262MURFREESBOROTN	\$117.85
6	27 JUL	WM SUPERCENTER #667TULLAHOMATN	\$949.97
7	29 JUL	KANGAROO EXP #3559MANCHESTERTN	\$45.00
8	29 JUL	RENEGADE FURNITURE GRO888-221-4446NY	\$875.00
9	31 JUL	NEW YORK & CO #126MURFREESBOROTN	\$97.48
10	01 AUG	ROYAL CARIBBEAN CRUISES800-327-6700FL ARRIVE: 08/01/14	\$3,776.98
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Transactions continue on page 2

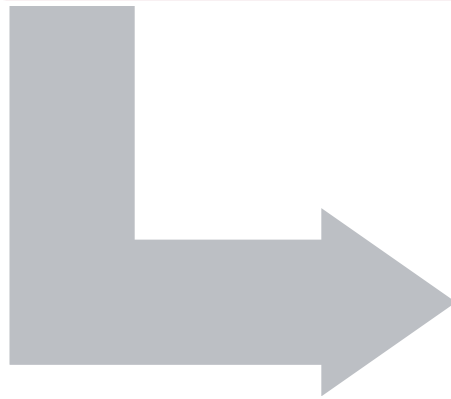
# CAPITAL ONE VISA

## Board & staff didn't know about it

- Concealed VISA account by paying via transfers from US Bank
- Concealed US Bank transfers by removing page 2 of statements
- Concealed from bookkeeper – told staff “Don't open that one”

# **US BANK - TRANSFERS TO PAY PERSONAL CHARGES ON CAPITAL ONE**

**USB Debit  
Collections**



**Capital One  
Personal  
Purchases**

# WE CALLED THE TRAVEL AGENT



## Booking Confirmation - Guest Copy

Issue Date: 02 JAN 2015  
Confirmation Copy #: 28

### General Information

	<b>Reservation ID:</b>	4918160 (Group ID Not Applicable)	<b>Booking Date:</b>	07 JUL 2014
	<b>Ship:</b>	SERENADE OF THE SEAS	<b>Booking Status:</b>	Booked
	<b>Departure Date:</b>	10 JUN 2015		
	<b>Itinerary:</b>	11N ULTIMATE SCANDINAVIA-RUSSIA CRUISE		
	<b>Stateroom:</b>	I-3106 Large Ocean View Stateroom		
	<b>Sailing Date:</b>	17 JUN 2015		

EVONVILLE, TN-37918  
UNITED STATES

### Guest Information

	Guest #1	Guest #2	Guest #3	Guest #4
--	----------	----------	----------	----------

Guest Name				
Crown & Anchor Number				
Age Range	25 - 45	55 +		
Dining	8:30 PM()	8:30 PM()		
Departure Airport	ATLANTA(ATL)	ATLANTA(ATL)		
Special Services				
Stateroom Dining With Booking ID:				

Booking Charges - Currency: USD	Guest #1	Guest #2	Guest #3	Guest #4	Total
Cruise Fare	1999.00	1999.00	0.00	0.00	3998.00
BOGOHO	0.00	-835.00	0.00	0.00	-835.00
BOGOHO	0.00	-165.00	0.00	0.00	-165.00
Pre Cruise Package	336.43	336.43	0.00	0.00	672.86
Post Cruise Transfer	37.00	37.00	0.00	0.00	74.00
Gratuities	132.00	132.00	0.00	0.00	264.00
Shore Excursions	973.50	973.50	0.00	0.00	1947.00
ChoiceAir Charges	1888.49	1888.49	0.00	0.00	3776.98
Taxes, fees, and port expenses	201.86	201.86	0.00	0.00	403.72
<b>Total Charge</b>	<b>5568.28</b>	<b>4568.28</b>	<b>0.00</b>	<b>0.00</b>	<b>10136.56</b>
Amount Paid					10136.56
Balance Due					0.00

Deposit has been posted to your reservation. Final Payment has been posted to your reservation.

# SERENADE OF THE SEAS



# I LOVE FACEBOOK

## Location, Time, and Date

- Me and mom enjoying the lounge on the Serenade of the Seas (or something like that)



# **CRUISE IN EUROPE**

**\$7,000**

- **18-day trip to Europe**
- **Pre-cruise package to Paris**
- **11-day cruise with ports in Denmark, Germany, Lithuania, Sweden, Finland, Russia, and Estonia**
- **Her mother accompanied her**



# CAPITAL ONE VISA

## First Month Purchases

Date	Day	Type	Description	Amount
07/18/2014	Friday	restaurant	LOGANS #499MANCHESTERTN	\$ 21.11
07/27/2014	Sunday	WM-TU	WAL-MART #0667TULLAHOMATN	\$ 949.97
07/29/2014	Tuesday	fuel	KANGAROO EXP #3559	\$ 45.00
07/29/2014	Tuesday	misc	RENEGADE FURNITURE GRO	\$ 875.00
07/31/2014	Thursday	clothing	NEW YORK & CO #126	\$ 97.48
08/01/2014	Friday	trip	ROYAL CARIBBEAN CRUISES	\$ 3,776.98
08/09/2014	Saturday	clothing	ACADEMY SPORTS #158SMYRNATN	\$ 175.61
08/09/2014	Saturday	fuel	KANGAROO EXP #3559	\$ 50.00
08/09/2014	Saturday	clothing	KOHL'S #0525MURFREESBOROTN	\$ 140.01
08/09/2014	Saturday	clothing	NEW YORK & CO #293LAVERGNETN	\$ 86.59
08/12/2014	Tuesday	trip	SECURE-BOOKINGSPARIS 2 CURRENCY: EUR EXCHANGE RATE: 0.746952671	\$ 1,680.16

# WE VISITED THE VENDORS

## Walmart

- Dog food
- *Never ask the manager*
- *Ask for Loss Prevention*

```
ST# 0667 OP# 00009044 TE# 44 TR# 08219
PICK THREE 020418400000S 12.88 A
SUBTOTAL 12.88
DOG CARE 002310010505S 3.98 AD
SUBTOTAL 16.86
DOG CARE 002310010505S 3.98 AD
SUBTOTAL 20.84
SNUG SBLJ 26 007261346024S 3.97 AD
SUBTOTAL 24.81
SN SHAPE 001467114072S 15.94 AD
SUBTOTAL 40.75
TIDE 003700084998S 17.97 AD
SUBTOTAL 58.72
PLC DOG FD 002310027221S 6.68 AD
SUBTOTAL 65.40
XL BOWL GRAY 061884223753S 0.97 AD
SUBTOTAL 66.37
XL BOWL GRAY 061884223753S 0.97 AD
SUBTOTAL 67.34
XL BOWL BLUE 061884223752S 0.97 AD
SUBTOTAL 68.31
XL BOWL BLUE 061884223752S 0.97 AD
SUBTOTAL 69.28
CREDIT CARD #
***** S
EXPIRATION DATE 01/16
APPROVAL # 043409
AMOUNT AUTHORIZED IS 76.03
CREDIT CARD STATUS IS APPROVED
ACCOUNT # **** * 1728 S
APPROVAL # 043409
REF # 511800711230
*Signature Verified
TERMINAL # MX099166

04/28/15 16:48:20

VISA TEND 76.03
SALES TAX 1 6.75
TOTAL 76.03
CHANGE DUE 0.00
```

# WE VISITED THE VENDORS

## Walmart

- LED TV

ST# 0667 OP# 00008107 TE# 67 TR# 04033

CUSTOMER ACTIVE ON THE HOST  
BLUETOOTH 072375589590S 79.97 H  
PRICE OVERRIDE GREATER THAN CONFIGURED  
PRICE OVERRIDE GREATER THAN CONFIGURED  
CSM 00007371 ASHLY HOL 15

PRODUCT SERIAL # 8613C1D388561

==== PRICE OVERRIDE ON NEXT ITEM ====

55 LED TV 088727602282S 870.00 H

SUBTOTAL 949.97

TOTAL OF ALL PRICE OVERRIDES IN TRANS

IS GREATER THAN CONFIGURED AMOUNT

CSM 00007371 ASHLY HOL 15

TOTAL OF ALL PRICE OVERRIDES IN TRANS

IS GREATER THAN CONFIGURED AMOUNT

APPROVED

CREDIT CARD # \*\*\*\*\*

EXPIRATION DATE 01/16

APPROVAL # 080135

AMOUNT AUTHORIZED IS 949.97

CREDIT CARD STATUS IS APPROVED

ACCOUNT # \*\*\*\* \* 1728 S

APPROVAL # 080135

REF # 1042000314

\*Signature Verified

TERMINAL # 283559439

07/27/14 18:05:59

VISA TEND 949.97

TOTAL 949.97

CHANGE DUE 0.00

07/27/14 18:06:04

ST# 0667 OP# 00008107 TE# 67 TR# 04033

\*\*\*SURVEY OFFERED\*\*\*

TC# 5638 4769 9840 1410 5195 0

# WE CALLED THE VENDORS

## Renegade Furniture

- Dining table set
- *Hi, I'm doing a review/audit of the Conference Center and I'm missing an invoice, yeah, the date is \_\_\_\_\_ and the transaction number is \_\_\_\_\_.*

**ORDER CONFIRMATION**

Order #: 266229  
Date: Jul 19, 2014

**Sold to:**  
[REDACTED]  
147 Hospitality Bld Manchester,  
Tennessee, 37355  
United States  
[REDACTED]

**Ship to:**  
alyce heifner  
211 s maple street tullahoma,  
Tennessee, 37388  
United States  
T: 93 [REDACTED]

**Payment Method**  
Credit Card  
Credit Card Type: Visa  
Credit Card Number: XXXX-1728

**Shipping Method**  
Free Shipping - Free

Product	SKU	Price	Qty	Tax	Subtotal
Renegade Crazy Horse Smokey Loveseat With Console	PUL-2800-301-059	\$659.00	1	\$0.00	\$659.00
Pines Walnut Square Dining Table Set	CST-1010-38WLN-39W LN-ROOM	\$875.00	1	\$0.00	\$875.00
1 x <b>Set Includes:</b> Pines Walnut Square Counter Height Table					
4 x <b>Set Includes:</b> Pines Walnut 24" Bar Stool Set of 2					

Order Subtotal: \$1,534.00

**Grand Total: \$1,534.00**

# WHERE IS THE TV AND THE TABLE?

We searched and searched



# Capital One VISA

**Total Personal Purchases: \$21,936.87**

Purchases related to trip to Europe:	\$	7,216.47
Wal-Mart Tullahoma:	\$	3,572.85
Clothing, shoes, and accessories:	\$	2,600.38
Fuel Vendors:	\$	1,755.96
Pet supply vendor:	\$	1,184.50
Wal-Mart.com (online purchase):	\$	776.88
Restaurants:	\$	367.51
Misc:	\$	4,462.32

# US BANK WITHDRAWAL?

## \$5,000 cash withdrawal

<i>te</i>	<i>Description of Transaction</i>	<i>Ref Number</i>	<i>Amount</i>
v 3	MERCH 8027438996 MANCHEST BILLING		\$ 350.68-
v 4	Electronic Withdrawal From CAPITAL ONE REF=14207017260225 N 0511710087DLONE PYMT 130730870177614		1,000.00-
v 10	Customer Withdrawal	9790647188	5,000.00-
Total Other Withdrawals			\$ 6,350.68-

Balance Summary

# MULTIPLE USB WITHDRAWALS

Date of Withdrawal	Type	Description	Total Withdrawal	Paid to Capital One	Cashier's Check
10/01/2014	MERCH	Manchest Billing	\$ 338.16	\$ -	\$ -
10/14/2014	EW	Capital One	\$ 1,200.00	\$ 1,200.00	\$ -
11/03/2014	MERCH	Manchest Billing	\$ 350.68	\$ -	\$ -
11/04/2014	EW	Capital One	\$ 1,000.00	\$ 1,000.00	\$ -
11/10/2014	CW	Not Provided	\$ 5,000.00	\$ -	\$ 5,000.00
12/01/2014	MERCH	Manchest Billing	\$ 172.89	\$ -	\$ -
12/05/2014	EW	Capital One	\$ 600.00	\$ 600.00	\$ -
12/31/2014	CW	Not Provided	\$ 5,607.00	\$ -	\$ 5,400.00
01/02/2015	MERCH	Manchest Billing	\$ 396.14	\$ -	\$ -
01/15/2015	EW	Capital One	\$ 800.00	\$ 800.00	\$ -
01/16/2015	CW	Not Provided	\$ 10,570.13	\$ -	\$ 10,570.13



# VERIFIED IT WAS HER

- Don't ask for branch manager
- Ask for Loss Prevention or Security

## Digital Video Snapshot

Site: Central Division/Eastern Region/TN/2833 Manchester  
Camera Group: 2833 Manchester  
Camera Name: 04 Teller 4  
8/5/2015 8:46:43 AM (Central Daylight Time)



## Digital Video Snapshot

Site: Central Division/Eastern Region/TN/2833 Manchester  
Camera Group: 2833 Manchester  
Camera Name: 02 Teller 2  
9/8/2015 2:18:36 PM (Central Daylight Time)



## Digital Video Snapshot

Site: Central Division/Eastern Region/TN/2833 Manchester  
Camera Group: 2833 Manchester  
Camera Name: 03 Teller 3  
11/3/2015 2:53:05 PM (Central Standard Time)



# USB: \$2,500 Cash Withdrawal

## Regions: \$700 Deposit Personal



Item #1  
 Account No.: [REDACTED] Check No.: 0 Sequence No.: 008058708755  
 Amount: \$2500.00 Routing No.: 56068052 Date: 06/08/2015

Front:

COUNTER WITHDRAWAL  
 Withdrawal on the account of Public Building Authority  
 Signature: [Signature] DOLLARS  
 Signature Date: 6-8-15  
 ACCOUNT NUMBER \* [REDACTED]  
 \$ 00071 0027 0002 06/08/2015 09:11 USB  
 US BANK [REDACTED]  
 @560680520@

usbank  
 All of us serving you®  
 AMOUNT \$ 2500.-  
 \$2,500.00

**REGIONS** Checking Deposit

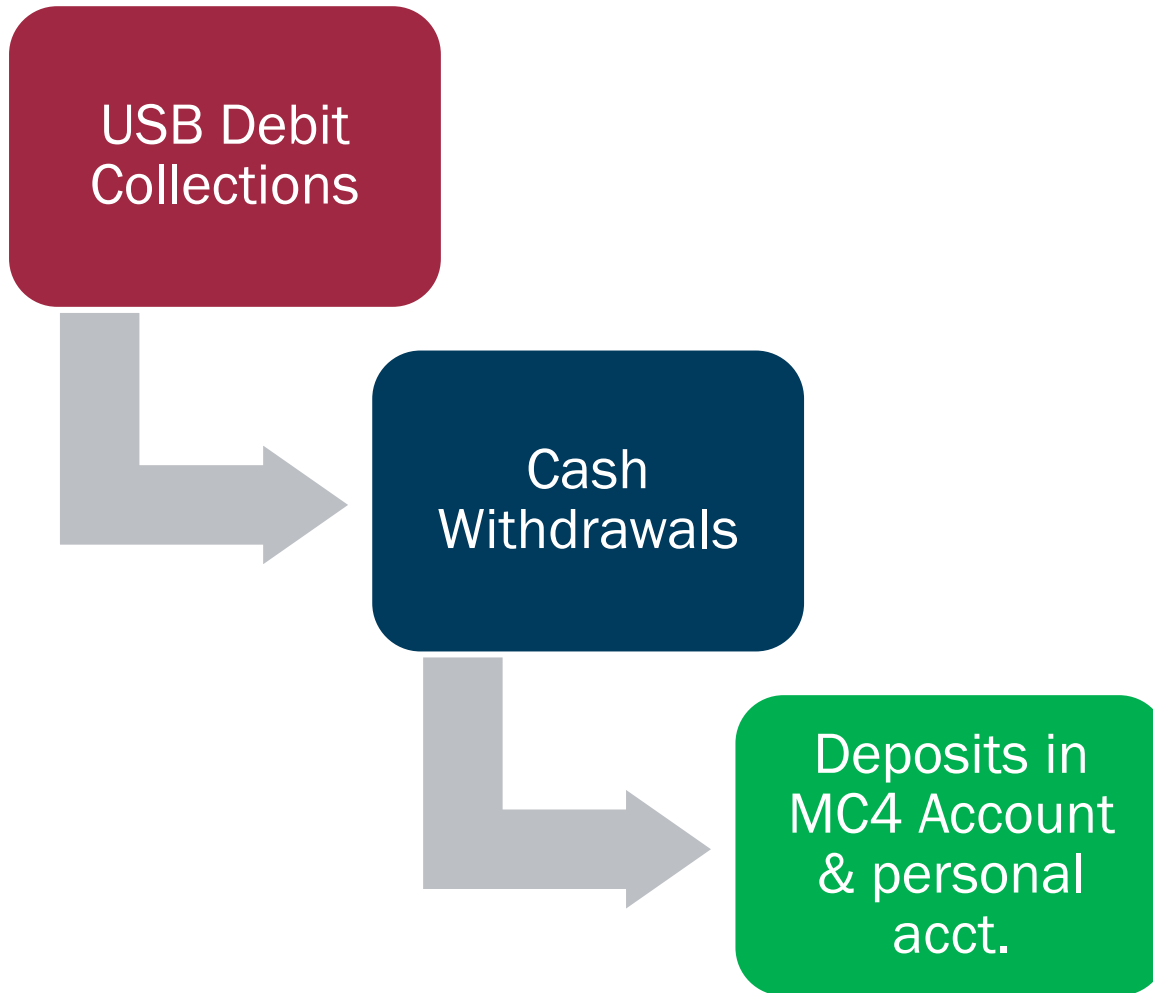
Use Other Side For Additional Listing

	Dollars	Cents
Currency	700	00
Coin		
Checks		
List Separately		
Be Sure		
Each Item		
is Endorsed		
Total from Other Side		
Less Cash Received		
Total Deposit	700	00

Account Number [REDACTED]  
 DATE 6/8/2015  
 Deposit to the account of [REDACTED]  
 Signature: [Signature] (Sign here only if cash received from deposit)  
 \*Checks and other items are reserved for deposit to this account subject to the rules and regulations in the back. Deposits may not be available for immediate withdrawal.

MC1132 (Rev. 12/12) x 33333 Unique Identifier if applicable [REDACTED]

# CASH WITHDRAWALS



# **Bank of America Master Card**

## **Everybody knew about it**

- **Let's take a quick look**
- **Statements were in AP files**

IN AP FILE

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
<b>MANCHESTER COFFEE COUNTY CONFERENCE</b>				
<b>Account Number [REDACTED]</b>				
07/08	07/08	Payments and Other Credits PAY BY PHONE PAYMENT	1898620000000000034278	- 4,687.92
		<b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b>		<b>-\$4,687.92</b>
07/06	07/06	Fees Charged LATE PAYMENT FEE		49.00
		<b>TOTAL FEES FOR THIS PERIOD</b>		<b>\$49.00</b>
07/08	07/08	Finance Charge PURCHASE *FINANCE CHARGE*		108.53
		<b>TOTAL FINANCE CHARGE FOR THIS PERIOD</b>		<b>\$108.53</b>
<b>Account Number [REDACTED]</b>				
06/11	06/10	Payments and Other Credits RBT PIZZA HUT EasySavings NY	0558745516100000322199	- 5.01
		<b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b>		<b>-\$5.01</b>
<b>Purchases and Other Charges</b>				
06/09	06/08	WM SUPERCENTER #308 MANCHESTER TN	05436845160400040662685	19.94
06/10	06/08	PIZZA HUT MANCHESTER TN	05410195160096330332847	125.27
06/10	06/09	AMAZON MKTPLACE PMTS AMZN.COM/BILLWA	55432865160000031521549	380.61
06/10	06/09	SQ *MARK & SUES TROPIC Manchester TN	55432865160000120077973	240.00
06/11	06/09	HOMEDEPOT.COM 800-430-3376 GA	55541865161010191791144	17.76
06/11	06/09	THE HOME DEPOT #0748 MANCHESTER TN	55541865161010180299331	11.22
06/18	06/17	CROWNE PLAZA Koebenhavn S DNK Foreign Currency: 125.00 Country Code: DKK Rate: 6.841870 Date: 06/18	05309415168270008868477	18.82
06/18	06/18	AMAZON MKTPLACE PMTS AMZN.COM/BILLWA	55432865169000102644015	252.09
06/18	06/17	TSHIRTSPOT.COM 931-4542046 TN	55233005168261684696640	721.20
06/19	06/17	THE HOME DEPOT #0748 MANCHESTER TN	55541865169010180265003	62.16
06/19	06/18	WM SUPERCENTER #308 MANCHESTER TN	05436845170400041012144	113.69
06/22	06/19	WAL-MART #0308 MANCHESTER TN	55483825171091003576636	11.84
06/22	06/19	THE HOME DEPOT #0748 MANCHESTER TN	55541865171010179363807	65.99
06/23	06/21	WIX.COM*110731428 NEW YORK NY	25247705174007027611218	14.95
06/24	06/22	WIX.COM*110792243 NEW YORK NY	25247705175007029753736	19.90
06/25	06/23	THE HOME DEPOT #0748 MANCHESTER TN	55541865175010181346457	33.83
06/25	06/23	THE HOME DEPOT #0748 MANCHESTER TN	55541865175010181345541	8.79
06/25	06/24	EURO-PRO SALES COMPANY 08007987398 MA	55310205175014000840284	10.90
06/26	06/25	WAL-MART #0308 MANCHESTER TN	05416015176141000281324	37.60
06/26	06/25	VISTAPR*VistaPrint.com 866-6148002 CA	55417345177151775238908	4.99
07/01	06/29	THE HOME DEPOT #0748 MANCHESTER TN	55541865181010180424265	76.02
07/01	06/29	THE HOME DEPOT #0748 MANCHESTER TN	55541865181010180423010	22.96
07/02	06/30	THE HOME DEPOT #0748 MANCHESTER TN	55541865182010180330826	64.44
07/02	06/30	THE HOME DEPOT #0748 MANCHESTER TN	55541865182010180329836	11.94
07/03	07/01	LOGONATION INC MOORESVILLE NC	75504995183900015700051	581.05
07/03	07/01	THE HOME DEPOT #0748 MANCHESTER TN	55541865183010180323549	46.97
07/03	07/01	THE HOME DEPOT #0748 MANCHESTER TN	55541865183010180323457	31.58
07/03	07/02	WAL-MART #0308 MANCHESTER TN	05416015183141000336459	17.97
07/06	07/04	WIX.COM*111078901 NEW YORK NY	25247705186007067392907	12.95
07/08	07/07	USPS 47546003535805613 MANCHESTER TN	05410195188418196175417	19.99
		<b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b>		<b>\$3,057.42</b>
06/18	06/18	Fees Charged INTERNATIONAL TRANSACTION FEE	05309415168270008868477	0.57
		<b>TOTAL FEES FOR THIS PERIOD</b>		<b>\$0.57</b>

# Koebenhavn S DNK???

06/18	06/17	CROWNE PLAZA	Koebenhavn S DNK
		Foreign Currency: 125.00	Country Code: DKK
		Rate: 6.641870	Date: 06/18

Google

koebenhavn dnk

All Maps Images News Shopping More Settings Tools

About 409,000 results (0.81 seconds)

Did you mean: **kobenhavn** dnk

en.wikipedia.org › wiki › Copenhagen ▾

### Copenhagen - Wikipedia

**Copenhagen** is the capital and most populous city of Denmark. As of 1 January 2020, the city had a population of 794,128 with 632,340 in **Copenhagen** ...

**Country:** Denmark      **Region:** Capital  
**Area code(s):** (+45) 3      **Highest elevation:** 91 m (299 ft)

[Etymology](#) · [History](#) · [Geography](#) · [Administration](#)

# International Transaction Fee???

07/03	07/01	THE HOME DEPOT #0748	MANCHESTER TN
07/03	07/02	WAL-MART #0308	MANCHESTER TN
07/06	07/04	WIX.COM*111078901	NEW YORK NY
07/08	07/07	USPS 47546003535805613	MANCHESTER TN
<hr/>			
<b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b>			
<b>Fees Charged</b>			
06/18	06/18	INTERNATIONAL TRANSACTION FEE	
<hr/>			
<b>TOTAL FEES FOR THIS PERIOD</b>			
<hr/>			

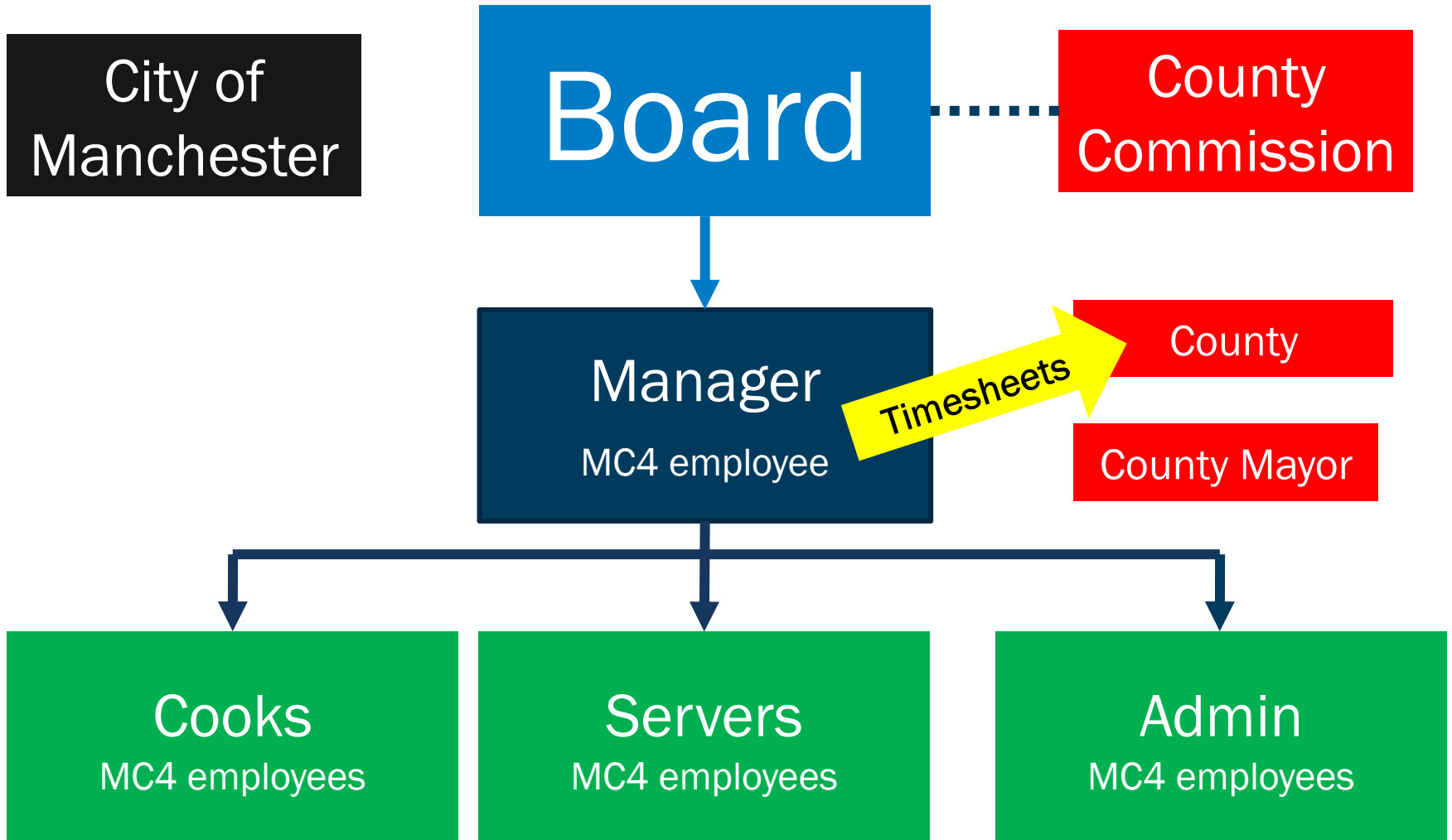
# TIME AND ATTENDANCE

**No one reviewed or approved her time**

- **Board assumed “the county” did it**
- **County admin knew the board was responsible**



# MANAGEMENT



# CRUISE ITINERARY

June 10 – June 22



Booking Co

## General Information



**Reservation ID:** 4918160 (Group ID Not Applicable) Booking  
**Ship:** SERENADE OF THE SEAS Booking  
**Departure Date:** 10 JUN 2015  
**Itinerary:** 11N ULTIMATE SCANDINAVIA-RUSSIA CRUISE  
**Stateroom:** I-3106 Large Ocean View Stateroom  
**Sailing Date:** 17 JUN 2015

UNITED STATES

17 JUN	COPENHAGEN, DENMARK		4:30 PM	23 JUN	ST. PETERSBURG, RUSSIA
18 JUN	BERLIN (ROSTOCK), GERMANY	7:00 AM	9:30 PM	24 JUN	ST. PETERSBURG, RUSSIA
19 JUN	CRUISING			25 JUN	ST. PETERSBURG, RUSSIA
20 JUN	KLAIPEDA, LITHUANIA	8:00 AM	5:00 PM	26 JUN	TALLINN, ESTONIA
21 JUN	VISBY, SWEDEN	7:00 AM	4:00 PM	27 JUN	STOCKHOLM, SWEDEN
22 JUN	HELSINKI, FINLAND	10:00 AM	6:00 PM	28 JUN	STOCKHOLM, SWEDEN

## Post Cruise Arrangements

--- Transfer from Pier

# NOT IN MC4 CALENDAR

9	10	11	12	13	14	15
Lori and Morgan Trip Ambrosia doc Senior Strategies- 4:30pm - Lose to	Coffee Co. Retired 3pm - Lose to Win 5:30pm - MAC	Industrial Board Jose Soto Hire Date Meeting with	Jose Soto 1st Day 10am - SMRP 11am - Alyce, Golf	5am - CANX 11am - PBA Meeting	Wedding-Jonathan 3pm - MTG Ken	Staff cleaning day
16	17	18	19	20	21	22
12am - CCHS Top 1pm - June Fann 2:30pm - Alyce	Lose to Win 1pm - Meeting with 5pm - Alyce Budget	Shampoo 10am - Amber 10am - Steven 11am - Alyce,	Frito-Lay Soil Conservation	UT TNAAO 5pm - CXL'D	IJKA Karate	Chocolate Fantasy
23	24	25	26	27	28	29
BART VACATION						
Dorothy Suren Oslin Off 10am - Alyce	Frito Lay 9am - Oslin Meeting 2:30pm - Julie	Jonathan McIntosh 10am - Ambassador 12pm - Mandatory 2pm - Mandatory	Boy Scout Building Kevin Hill Hire Date Republican Party	Jonathan McIntosh	Powerlifting- Ken	

# TIME BANDITS

*If an employee will steal time,  
they'll steal everything else.*

**Bob Pring**



# TIMESHEETS

## Manchester Coffee County Conference Center

Administrative Payroll

Date: June 12, 2015 *Fri* 06/03/2015 - 06/10/2015 *pay period 2*

	per hr.	VAC	SICK	HOLIDAY
Reg hours worked				
OT Hrs worked				

Total	\$0.00
-------	--------

		VAC	SICK	HOLIDAY
<b>STAFF</b>	\$1,634.62			
<b>STAFF</b>	\$1,076.93			
<b>MANAGER</b>	\$2,384.62	16 hours/ 2 days		
<b>STAFF</b>	h / 1946 \$1,019.24			
<b>Total For Pay Period</b>	<b>\$6,115.41</b>			

# TIMESHEETS

Date: June 26, 2015 Fri 06/17/2015 - 06/30/2015 Pay Period (2)

			VAC	SICK	HOLIDAY
Reg hours worked		per hr.			
OT Hrs worked					

Total \$0.00

		VAC	SICK	HOLIDAY
STAFF	\$1,634.62			
STAFF	\$1,076.93		1 day/ 8 hours	
MANAGER	\$2,384.62	(1) 5 days/ 40 hours		
STAFF	\$1,019.24		1 day/ 8 hours	
<b>Total For Pay Period</b>	<b>\$6,115.41</b>			

# TIME AND ATTENDANCE

**\$986.00 Unearned Pay**

			Vacation Hours Paid	Time Off Not Reported as Leave
06/10/2015	Wednesday	Alyce Heifner departs Atlanta airport at 8:30 PM	0.0	0.0
06/11/2015	Thursday	Not determined, but not in USA	8.0	0.0
06/12/2015	Friday	Lunch at Eiffel Tower in Paris, France	8.0	0.0
06/13/2015	Saturday	Not determined, but not in USA	0.0	0.0
06/14/2015	Sunday	Not determined, but not in USA	0.0	0.0
06/15/2015	Monday	Check in at Crowne Plaza, Copenhagen, Denmark	0.0	8.0
06/16/2015	Tuesday	In Copenhagen, Denmark	0.0	8.0
06/17/2015	Wednesday	Ship departed Copenhagen, Denmark	0.0	8.0
06/18/2015	Thursday	Ship arrived Berlin, Germany	0.0	8.0
06/19/2015	Friday	Cruising	0.0	8.0
06/20/2015	Saturday	Ship arrived Klaipeda, Lithuania	0.0	0.0
06/21/2015	Sunday	Ship arrived Visby, Sweden	0.0	0.0
06/22/2015	Monday	Ship arrived Helsinki, Finland	8.0	0.0
06/23/2015	Tuesday	Ship arrived St. Petersburg, Russia	8.0	0.0
06/24/2015	Wednesday	In St. Petersburg, Russia	8.0	0.0
06/25/2015	Thursday	In St. Petersburg, Russia	8.0	0.0
06/26/2015	Friday	Ship arrived Tallinn, Estonia	8.0	0.0
06/27/2015	Saturday	Ship arrived Stockholm, Sweden	0.0	0.0
06/28/2015	Sunday	In Stockholm, Sweden	0.0	0.0
			56.0	40.0

# HER FINANCIAL REPORT

## General Managers Financial Report for July, 2015

### Sales and Rental: to Date

### Actual for Month

### Actual Year

<b>Total Sales</b>	\$8,270.90	\$8,270.90
<b>Total Rental Income</b>	\$6,554.32	\$6,554.32
<b>Service Fees Income</b>	\$1,917.09	\$1,917.09
<b>Total Cost of Sales</b>	\$2,659.48	\$2,659.48
<b>Gross Profit</b>	<b>\$14,082.83</b>	<b>\$14,082.83</b>

### Income/Expense:

<b>Sales, Rental &amp; Misc. Income</b>	\$14,825.22	\$14,825.22
<b>Service Fees Income</b>	\$1,917.09	\$1,917.09
<b>Uncollected/Outstanding AR</b>	\$10,360.00	\$10,360.00
<b>Total Income</b>	<b>\$27,102.31</b>	<b>\$27,102.31</b>
<b>Total Cost of Sales</b>	\$3,558.86	\$3,558.86
<b>Payroll Expense</b>	\$39,177.92	\$39,177.92
<b>Expense of Operations</b>	\$4,858.61	\$4,858.61
<b>Utilities Expense</b>	\$5,085.61	\$5,085.61
<b>Total Expense</b>	\$52,681.00	\$52,681.00
<b>Net Income/Loss</b>	<b>(\$25,578.69)</b>	<b>(\$25,578.69)</b>

\* July, 2015 had three (3) pay periods causing an automatic increase in payroll of \$7,577.18 \*

### Request for Reimbursement: (City and County)

City	County	Depreciation	Total (city & county)
\$12,789.35	\$12,789.35	\$2,448.00 / \$1,224 each	\$14,013.35

**New business obtained in July:** Business we have booked this month for future dates

Total Event Booked	Estimated Revenue	Already Received Revenue:
19	\$12,543.44	\$450.00



# CONCEALMENT

## Her Report vs QuickBooks

Date of Financial Report	MGR	QuickBooks	Difference	Percent Change	INV Comment
Jul-15					
Total Income	\$27,102.31	\$13,383.91	\$13,718.40	102%	overstated total income
Total Expense	\$52,681.00	\$91,377.79	(\$38,696.79)	42%	understated total expense
Net Income (Loss)	(\$25,578.69)	(\$77,993.88)	\$52,415.19	67%	understated net loss
Oct-15					
Total Income	\$52,245.93	\$27,354.09	\$24,891.84	91%	overstated total income
Total Expense	\$52,861.83	\$50,307.18	\$2,554.65	5%	overstated total expense
Net Income (Loss)	(\$405.24)	(\$22,953.09)	\$22,547.85	98%	understated net loss

# TONE AT THE TOP

## Acting Manager

- Y'all want lunch?
- Chefs prepare it every day
- It's delicious
- Free to employees



# TONE AT THE TOP

**Acting Manager**

- **Y'all want lunch?**
- **Chefs prepare it every day**
- **It's delicious**
- **Free to employees**

**Me**



# TONE AT THE TOP

Acting Manager



Me



# TONE AT THE TOP

**Chefs**

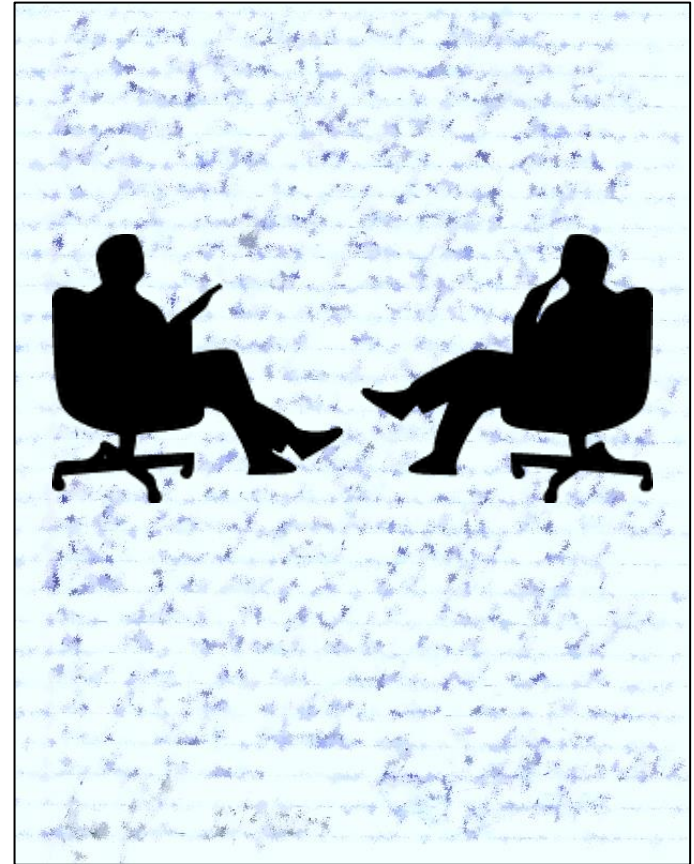
- **Left overs**
- **Expiring**

**Me**



# INTERVIEW OF MGR

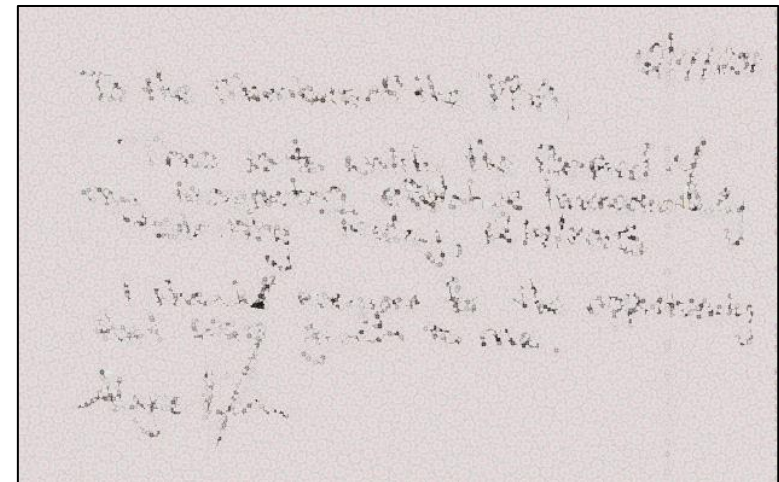
- **I did it**
- **I was mad at the community**
- **I was mad at the board**



# RESIGNED THE NEXT DAY

## To the PBA

- This is to notify the board of my resignation effective immediately.
- I thank everyone for the opportunity that was given to me.



A photograph of a handwritten resignation letter on a piece of paper. The text is written in cursive and matches the content of the list on the left. The letter is dated 10/17/08 and signed 'Steve Lyon'.

To the Members of the PBA  
I am writing to notify the Board of my resignation effective immediately starting today, 10/17/08.  
I thank everyone for the opportunity that was given to me.  
Steve Lyon

# INDICTED AND POOF

Where's Alice?





# NEW MEXICO TRAFFIC STOP

## “Wanted” and “Absconded”



**Former  
conference center  
manager arrested**

STAFF WRITER  
Elena Cawley

██████████, former manager of the Manchester-Coffee County Conference Center, was arrested in New Mexico and is back in Coffee County to face charges for allegedly stealing more than \$30,000 from the conference center while serving as its manager.

She is facing charges of theft over \$10,000 and two counts of official misconduct.

Heifner was arrested in New Mexico on Feb. 9 and was held at the Santa Fe County Adult Correctional Facility on a fugitive from justice charge, a typical charge for individuals wanted by another state. She was released on Feb. 13, when she was picked up to be brought to Coffee County, according to Mellissa Oberg with the Santa Fe County Adult Correctional Facility.

According to Coffee County Sheriff's Department Capt. Rodney Banks, a private company has been hired to transport Heifner back to Coffee County, so an exact date of her arrival has not been determined.

"She is being transported by a private transport company," Banks said. "She's got a charge here in Coffee County, and there is a \$20,000 bond on her."

According to Coffee County District Attorney Craig Northcott, the theft charges stem from an investigation conducted by the Tennessee Comptroller of the Treasury, and she could be facing three-to-six years in jail for allegedly stealing more than \$30,000 from the conference center and using it for personal use while working there.

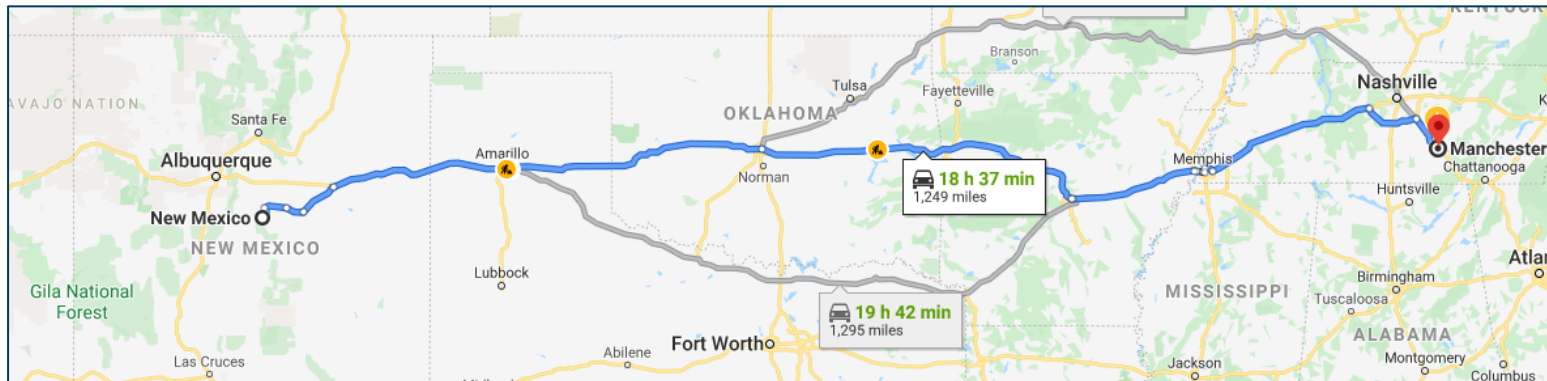
"She has been indicted for stealing from the conference center," Northcott said. "It's a class C felony, which means she stole in excess of \$10,000 from the conference center. Based on the information we have now, it's actually in excess of \$30,000 that she took for personal uses while she was working at the center.

"It's three to 15 years for a C felony," he said. "But assuming that she has no criminal history, she will be looking at three to six years."



# PRISONER TRANSPORT

2 weeks in a van



# PLED GUILTY

- **Theft over \$10,000**
- **Two counts official misconduct**
- **5 years probation**
  - **Probation is not another word for “innocent”**
- **Pay restitution \$31,000**

# AUDIT EXIT CONFERENCE

## Board

- Bank never questioned that
- First time I've been told to look at bank statements

## Auditor

- Not the bank's job to question it
- That is your job

# BOARD CREATED A COMMITTEE


## Finance Committee



**COMMITTEE**

A group that keeps minutes and wastes hours.


# MC4 IN THE NEWS MONTHLY


 Manchestertimes

### Committee approves city absorbing full operating losses of ...

The Manchester City Finance Committee met on Oct. 28 in a special ... operation costs of the Manchester Coffee County Conference Center.

3 days ago





 Manchestertimes

### Projected loss of conference center this fiscal year nears ...

Based on the first half of Fiscal Year 2019-2020, the Manchester-Coffee County Conference Center is expected to bust its budget again. - If the center continues to ...

Apr 9, 2020




 Manchestertimes

### PBA accuses county of delinquent payment for conference ...

Coffee County and Manchester City equally cover the operating costs of the conference center. While the center has operated in the red since opening its doors in ...

May 15, 2020



# BEAR IN NASHVILLE- DAVIDSON COUNTY

## Rabbit Sheriff:

- "He's just doing bear things right now".
- He recommended that residents ...should secure their trash and recycling bins.



A black bear was caught on camera in late October 2019 near Hunters Lane off of Dickerson Pike, about 10 miles north of downtown Nashville. (Photo: Justin Daye / Submitted)

# SUMMARY

- **Bears will be bears if given opportunity**
  - **Trish left the chicken, I left it too**
  - **Bear ate the chicken and my Jeep**
  - **I was responsible**
- **Fraudsters will be fraudsters if given opportunity**
  - **Board didn't review**
  - **Alice took the money**
  - **The board was responsible**
- **Bears & Fraudsters are everywhere**



# THANK YOU

[daniel.porter.tn@gmail.com](mailto:daniel.porter.tn@gmail.com)

