

## Employee of Collierville dentist accused of embezzling \$77,000

By Cindy Wolff

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A former employee at a Collierville dentist office is set to be arraigned Sept. 1, accused of embezzling more than \$77,000 from the business over a three-year period.

Tina Day, 38, was arrested by Collierville police on Thursday, charged with theft of \$77,485, according to an affidavit of complaint filed by Dr. Steven Thompson, the dentist. She was released later that day on a \$15,000 bond.

The dentist, whose office is at 832 W. Poplar, became suspicious in April 2010 when another employee said she saw Day counting a large sum of money that was given to Day by a patient.

The dentist, who accepts cash, checks and credit cards, investigated and found no record of the transaction. The office keeps a cash box and the key apparently was kept by Day, the complaint said.

"I retrieved the key and discovered that there was a receipt book in the cash box," Thompson said. "My office does not use handwritten receipts. All transactions are to be entered through the computer and then a receipt is printed."

The last handwritten receipt in the box was for a payment of \$895 made by a patient on April 5, 2010. The patient said Day offered a discount if the patient paid in cash, so she counted out a total of \$795 to Day.

There was no record of the payment on the computer or in the bank, Thompson said.

When confronted, Day became angry and wrote a check to Thompson for \$600.

"If you think I stole the money then here is a check for \$600," Thompson said Day told him as she handed him the check.

The dentist turned the uncashed check over to the Collierville Police Department.

Thompson conducted an internal audit, interviewing patients, and found that between Aug. 6, 2006, and April 5, 2010, Day accepted 93 cash payments totaling \$77,485.

Thompson was unavailable for comment.

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