

# Alabama Department of Revenue

News Release

March 23, 2001

## Former City Auditor Sentenced to 18 Years

*Bay Minette*—A former city auditor with the Daphne Utilities Board was sentenced March 21, 2001, by Baldwin County Circuit Judge Charles Partin to an 18-year jail term following last month's convictions of embezzlement charges and filing perjured Alabama income tax returns.

Faye B. Cheatham, 53, who worked for the Utilities Board from 1992 until October 1997, was found guilty Feb. 16, 2001, of embezzling up to \$189,000 from the board during 1992 through 1997.

Cheatham was also convicted on three criminal counts of state income tax evasion for tax years 1995, 1996, and 1997. The criminal tax charges against Cheatham resulted from her failure to claim the embezzled funds as additional personal income on their 1995, 1996, and 1997 Alabama income tax returns. All income, even illegal income, must be reported on Alabama income tax returns.

Cheatham is currently released on a \$35,000 bond. Cheatham's attorney, Mr. Don Bolton, indicated that an appeal would be filed.

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