



Jason E. Mumpower, Comptroller of the Treasury

March 25, 2024

Former Tipton County 911 Assistant Director Indicted on Multiple Counts

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Glenda Brown, the former assistant director of the Tipton County Emergency Communications District.

Investigators determined that Brown improperly received at least \$6,150 in unauthorized payroll payments from October 21, 2022 through November 4, 2022. The investigation began after Tipton County officials identified these questionable payment transactions and reported them to the Comptroller's Office.

Brown's misappropriation consisted of unearned compensatory leave payments, unauthorized annual leave payments, excess salary compensation, and unearned payroll benefits.



For example, as a salaried employee, Brown was not eligible to receive compensation for more than 80 hours per pay period. Brown, who was also responsible for entering time worked by employees, including herself, received 80 hours of salary and 40 hours of sick leave (total 120 hours) on her November 4, 2022 paycheck.

Brown attempted to conceal her misappropriation by improperly entering her excessive payroll payments in the district's accounting software under line items not assigned to her.

Brown's employment was terminated by the district's board of directors on December 12, 2022. She subsequently repaid the district \$7,381.19. This amount was calculated by the district to include Brown's improper payroll payments and the value of district equipment assigned to her that she did not return upon termination of employment.

Based upon this investigation, in March 2024, the Tipton County Grand Jury indicted Glenda Brown for one count of theft of property over \$2,500, one count of destruction of and tampering with governmental records, and one count of official misconduct.

"Government entities should ensure payroll duties are divided between multiple individuals," said Comptroller Mumpower. "One person should not be creating employee timesheets, entering the time worked into the accounting system, and processing payroll. Timesheets should also be approved by a supervisor before being processed."

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations

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