



## COMPTROLLER'S INVESTIGATIVE REPORT

**City of Sharon**

*May 12, 2020*

**Justin P. Wilson**  
*Comptroller of the Treasury*



**DIVISION OF INVESTIGATIONS**



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

May 12, 2020

Weakly County Mayor and  
County Commission  
116 West Main Street, Room 106  
Dresden, TN 38225

and

City of Sharon Mayor and  
Board of Aldermen  
143 East Main Street, PO Box 235  
Sharon, TN 38255

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the City of Sharon, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 27<sup>th</sup> Judicial District, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink that reads "Justin P. Wilson".

Justin P. Wilson  
Comptroller of the Treasury

JPW/MLC

# INVESTIGATIVE REPORT

## City of Sharon

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the public works director for the City of Sharon. The investigation was limited to selected records for the period January 1, 2018 through December 31, 2018. The results of the investigation were communicated with the Office of the District Attorney General of the 27<sup>th</sup> Judicial District.

### BACKGROUND



The City of Sharon is in Weakley County, Tennessee, and the city's administration is comprised of a Mayor and a Board of Alderman. The city operates a police department, a water and sewer department, and various parks and recreation spaces. The city employs a public works director who is responsible for the water and sewer department and for the day-to-day maintenance of the city's infrastructure. The day-to-day maintenance includes sewer maintenance, facilities operations, water testing, sanitation, and street maintenance.

### RESULTS OF INVESTIGATION

- **THE PUBLIC WORKS DIRECTOR IMPROPERLY USED THE CITY'S CREDIT CARD FOR PERSONAL BENEFIT**

Investigators found that on August 6, 2018, the public works director used the city's credit card to pay his personal cell phone bill totaling \$1,518.67. The director admitted to using the city's credit card to pay his cell phone bill but told investigators this was a mistake, that he accidentally used the city's credit card instead of his personal credit card. The director stated he was in the town of Martin on August 6, 2018, to pick up pizza from Little Caesars Pizza for the trustees from the Weakly County Jail who were working for the public works department that day. He stated while he was there getting pizza, he went next door to AT&T and paid his cell phone bill with the city's card by mistake.

Investigators learned that pizza is normally bought for the trustees in the City of Sharon at the Little General Store, which is just a quarter mile down the street from the public works department. The Little Caesars Pizza located in Martin is over nine miles away from the public works department. Investigators found that the director never used a credit card or prepaid card to pay his personal phone bill but always paid in cash or check with funds from his checking account as the payment method. Any time a check was used as the form of payment, the check was returned for insufficient funds (**Refer to Exhibit 1**). Investigators also found that on August 6, 2018, the director's cell phone was shut off by AT&T for nonpayment, approximately 42 minutes before he used the city's credit card to pay his cell phone bill (**Refer to Exhibit 2**). The director reimbursed the City of Sharon on August 7, 2018, for his personal use of the city's credit card.

**Exhibit 1**

Transactions							
Posted Date	Amount	Type	Method	Name	Source	Billing Acct Num	Payment Detail
02/09/2018	\$698.00	PMT	Cash		TIO Agent Payments	██████████	
03/03/2018	\$647.81	PMT	Cash		TIO Agent Payments	██████████	
04/06/2018	\$703.29	PMT	Cash		TIO Agent Payments	██████████	
04/22/2018	\$656.61	PMT	Check		Cingular IVR2	██████████	Bank Routing Num - ██████████ Bank Acct Num - ██████████ Check Name - GREG EVANS
04/27/2018	(\$656.61)	DCKP	Check		Dishonored	██████████	Bank Routing Num - ██████████ Bank Acct Num - ██████████ Check Name - ██████████
06/02/2018	\$750.00	PMT	Cash		TIO Agent Payments	██████████	
06/02/2018	\$417.00	PMT	Cash		TIO Agent Payments	██████████	
06/19/2018	\$660.00	PMT	Check		Cingular IVR2	██████████	Bank Routing Num - ██████████ Bank Acct Num - ██████████ Check Name - GREG EVANS
06/26/2018	(\$660.00)	DCKP	Check		Dishonored	██████████	Bank Routing Num - ██████████ Bank Acct Num - ██████████ Check Name - ██████████
08/06/2018	\$1,518.67	PMT	CreditCard	GREG EVANS	Mobility Dshbrd Clarify	██████████	Card Num - ██████████ Card Name - GREG EVANS Card Exp - ██████████ Auth Code - ██████████
08/15/2018	\$647.00	PMT	Cash		TIO Agent Payments	██████████	
09/21/2018	\$669.36	PMT	Cash		TIO Agent Payments	██████████	
10/04/2018	\$60.36	PMT	Cash	EVANS GREG	OPUS	██████████	
10/18/2018	\$740.00	PMT	Cash		TIO Agent Payments	██████████	

Posted Date	Amount	Type	Method	Name	Source	Billing Acct Num	Payment Detail
11/19/2018	\$619.17	PMT	Cash		TIO Agent Payments	██████████	
12/21/2018	\$712.95	PMT	Cash		TIO Agent Payments	██████████	

*Payment history for the directors personal cell phone payments to AT&T*

**Exhibit 2**

08/06/2018 11:20:27 AM	0000000000	BAN Suspended (11 Subscribers) effective from: 20180806. Reason: NON PAY CACS-T SUSPEND.
08/06/2018 11:33:26 AM	0000000000	MyAT&T Zone Web: nulllr0511 . THE WORKING USER ID IS :OLAM
08/06/2018 12:02:52 PM	0000000000	Payment received. Payment deposit date: 08/06/2018. Amount: \$1518.67. Method: CC. Source: EPAY MOBCLRFY

*The directors AT&T account notes showing the time when his phone was turned off for non-payment and when he used the city’s credit card to pay his personal phone bill*

- **THE PUBLIC WORKS DIRECTOR USED A CITY VEHICLE FOR PERSONAL USE**

Our investigation found that the City of Sharon public works director used his city provided vehicle for personal use on at least two occasions. The director used his city vehicle on June 15, 2018, to go shopping at Walmart for personal items and used his city issued vehicle to drive to AT&T to pay his personal cell phone bill as mentioned in the above finding. This personal use violates Section 7, Part A., of the City of Sharon’s personal policy which states, “Use of Municipal Time, Vehicles, Facilities, etc... No employee may use or authorize use of municipal time, facilities, equipment, or supplies for private gain, or advantage to oneself or any other person, group, or organization other than the municipality. Decisions about aid to charitable, civic or other will be made exclusively by the governing body.”

The city noted the personal use on June 15, 2018 of the vehicle in the directors personnel file.