



COMPTROLLER'S INVESTIGATIVE REPORT

Bradley County Sheriff

April 12, 2021

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

April 12, 2021

Bradley County Mayor
and Board of Commissioners
155 Broad Street NW
Cleveland, TN 37311

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Bradley County Sheriff, 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 4th Judicial District, certain state legislators, and various other interested parties. A copy of the report is available for public inspection in our Office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in blue ink that reads "Jason E. Mumpower".

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Bradley County Sheriff

The Office of the Comptroller of the Treasury investigated allegations of personal use of a county credit card by the former Bradley County Sheriff. The District Attorney General for the 4th Judicial District was appointed to serve as the pro tem after the District Attorney General of the 10th Judicial District recused himself. The Comptroller's Office initiated the investigation pursuant to a request from the pro tem. The investigation was limited to selected records for the period September 1, 2014 through October 31, 2018. The results of the investigation were communicated with the Office of the District Attorney General of the 4th Judicial District.

BACKGROUND

The Bradley County Sheriff's Department (department) is in Cleveland and is governed by a county mayor and a 14-member county commission that acts as its legislative body. The budget for the department is presented to the county legislative body for approval annually, and all expenditures of the department are paid by the Bradley County Department of Accounts and Budgets. The Bradley County Department of Account and Budgets provides budgeting and accounting to elected officials, including the department and provides for the overall accounting function for the county government.

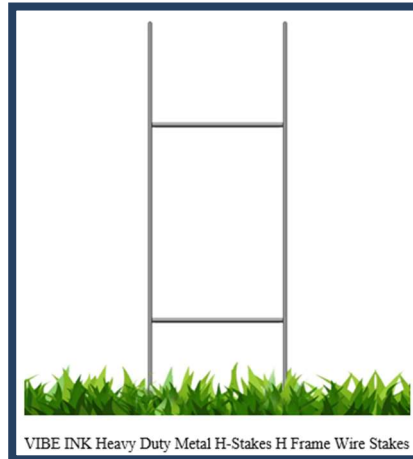
The former Bradley County Sheriff was not re-elected and left his position on August 31, 2018.

RESULTS OF THE INVESTIGATION

- **INVESTIGATORS NOTED ONE PERSONAL AND FIVE UNDOCUMENTED PURCHASES ON THE BRADLEY COUNTY SHERIFF'S DEPARTMENT CREDIT CARD**

During the period reviewed, investigators noted one personal and five undocumented purchases totaling \$171.79 on the department credit card. Investigators noted one personal purchase from Amazon by the former sheriff totaling \$79.99 for sign frames on the department's credit card (See **Exhibit 1**).

Exhibit 1



Example of sign frames sold by vendor

The former sheriff advised that the charge to the county was a mistake, and he had previously purchased items for the department on his personal Amazon account using the county’s credit card. Investigators confirmed the county credit card was used to purchase equipment including an ID card printer and LED flood lights from the former sheriff’s personal Amazon account. This equipment was found and confirmed as used in the department. Investigators obtained several items of correspondence related to the purchase that noted the purchaser was trying to correct the disputed charge (**See Exhibit 2**). One correspondence, dated August 21, 2018, concerning the \$79.99 charge stated, “as you know, we recently issued a credit to your account for this disputed charge”. It appears Bradley County was credited \$79.99, and the mistake was corrected.

Exhibit 2

Order#: 112-2776245-5255424
 Item:
 Reason: customer order this item the payment went on the wrong card cx request the payment should be resubmitted on his Mastercard ending 3930 please contact the cx ASAP
 Details: customer order this item the payment went on the wrong card cx request the payment should be resubmitted on his Mastercard ending 3930 please contact the cx ASAP

Excerpt from correspondence with Amazon disputing the charge

The five undocumented purchases appear to have been related to inmate transport. Five credit card charges totaling \$91.80 were made at various fast-food restaurants and coincided with inmate transport dates. Investigators confirmed that the names of inmates provided by department officials were inmates listed on the book-in register of the county jail. Requiring documentation such as invoices or receipts allows management to verify that all payments are proper. Retaining documentation on file provides evidence for audit review.

Officials indicated that they have corrected or will correct these deficiencies.