



COMPTROLLER'S INVESTIGATIVE REPORT

Fentress County Sheriff's Department

June 10, 2021

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

June 10, 2021

Fentress County Sheriff
140 Justice Center Drive, Suite 1
Jamestown, TN 38556

and

Fentress County Public Safety Committee
140 Justice Center Drive, Suite 1
Jamestown, TN 38556

Sheriff and Committee Members:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Fentress County Sheriff's Department, 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 8th 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, appearing to read "Jason E. Mumpower", with a long horizontal flourish extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Fentress County Sheriff's Department

The Office of the Comptroller of the Treasury, in conjunction with the Tennessee Bureau of Investigation, investigated allegations of malfeasance related to the Fentress County Sheriff's Department. The investigation began after county officials reported a Sheriff's deputy's questionable fuel purchases. The investigation was limited to selected records for the period January 1, 2017 through March 13, 2020. The results of the investigation were communicated with the Office of the District Attorney General of the 8th Judicial District.

BACKGROUND



The Fentress County Sheriff's Department is based in Jamestown, Tennessee. The Sheriff oversees the department's daily operations, including department finances, budgetary management, and department expenditures. The Fentress County Finance Department supports the Sheriff's Department through financial oversight, payment of bills, employee payroll and benefits, and other accounting services.

Sheriff's deputies have several responsibilities, such as patrolling the county and responding to calls. To effectively perform their duties, deputies are allowed to drive home their assigned patrol vehicles and are furnished individual fuel credit cards to purchase fuel for their assigned department vehicles. During the period under review, the Sheriff's Department deputies purchased fuel from the Fentress County Farmer's Cooperative (Co-op) located in Jamestown, Tennessee.

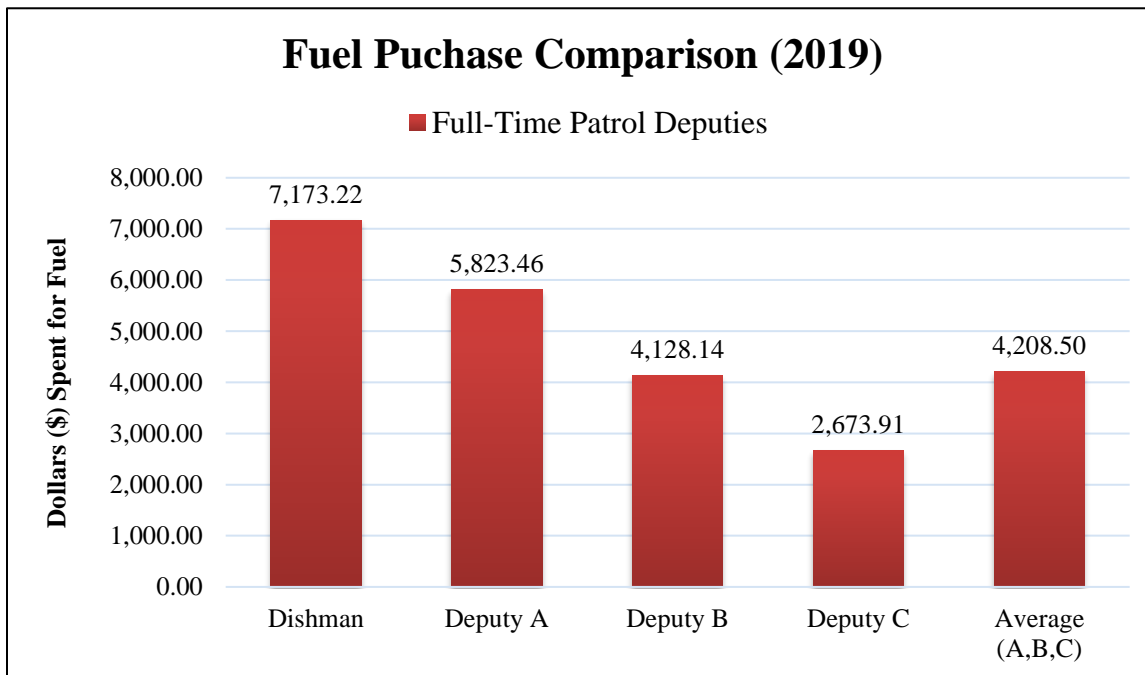
RESULTS OF INVESTIGATION

1. FORMER DEPUTY JOHNNY DISHMAN MISAPPROPRIATED FUNDS TOTALING AT LEAST \$8,856.53

Former Deputy Johnny Dishman misappropriated funds totaling at least \$8,856.53 by using his county authorized fuel credit card at the Co-op to purchase fuel for his personal vehicle. At least one witness saw Dishman fueling his personal vehicle at the Co-op, yet Dishman did not have a personal account with the Co-op at the time. Investigators analyzed his fuel purchase activity from January 1, 2017 through March 13, 2020. The analysis results are summarized in the table below:

Summary of Misappropriation	
Amount (\$)	Description
\$ 6,079.44	Fuel purchased when there was no documented shift or court appearances.
1,047.05	Fuel purchased thirty minutes or more after shift ended or thirty minutes or more before shift began.
231.46	Fuel purchased for large fill-ups, greater than nineteen gallons of fuel (maximum patrol car capacity).
448.93	Two or more fuel transactions made in the same day (most of which occurred on days with no documented shift or court appearances). *
1,049.65	Fuel purchase transactions meeting two or more of the aforementioned criteria. *
\$ 8,856.53	Total Misappropriations
<i>*No criteria were double counted and included in more than one subtotal.</i>	

Furthermore, investigators compared Dishman's fuel purchases in 2019 with the fuel purchases of three randomly selected full-time patrol deputies. Investigators noted Dishman did not live far from the Sheriff's Department, so his commute to and from home would not significantly impact a comparison with other deputies. Dishman's fuel purchases totaled considerably higher than his peers; he spent \$2,964.72 more than the average amount spent by the three randomly selected deputies. The comparison is shown below:



Dishman told investigators he started using his county fuel credit card at the Co-op to buy fuel for his personal vehicle "a couple of years ago." He continued to do so until he was placed on administrative leave in March 2020. He could not accurately estimate how often he fueled his personal vehicle nor did he keep the receipts from his purchases. Dishman formally resigned on June 15, 2020.

2. FORMER DEPUTY JOHNNY DISHMAN USED FUNDS TO MAKE QUESTIONABLE FUEL PURCHASES TOTALING AT LEAST \$1,053.02

Former Deputy Johnny Dishman made questionable fuel purchases totaling at least \$1,053.02 by using his county authorized fuel credit card to purchase fuel at the Co-op for his personal vehicle. Questioned fuel purchases criteria were (1) *Fueling up less than thirty minutes after shift ended or less than thirty minutes before shift began*, or (2) Two or more fuel transactions made in the same day (most of which occurred on days *with documented shift or court appearances*). Investigators question whether a deputy would willingly take time to fuel his patrol vehicle “off the clock” when he could reasonably do so during his scheduled shift. Furthermore, Dishman stated that most of the time, he would fill up his patrol vehicle at the end of his shift at 6:00 p.m. Dishman typically worked a 6:00 a.m. to 6:00 p.m. shift, and he emphasized he “worked what he put down” on his time sheet.

Finally, investigators question whether a deputy would need to consistently fuel his patrol vehicle two or more times per day while on duty. A review of the three randomly selected full-time deputies’ fuel purchases activity revealed the deputies *generally* re-fueled once per day while on duty. Dishman stated, however, that generally he would need to fill up his patrol vehicle more than once a day while on duty— sometimes twice a day, sometimes three times a day. Investigators also took into consideration the rural nature of Fentress County.

In summary, investigators question the legitimacy of the \$1,053.02 additional fuel purchases.

On June 3, 2021, the Fentress County Grand Jury indicted Johnny Dishman on one count of Official Misconduct, one count of Theft over \$2,500, and one count of Fraudulent Use of a Credit Card.

The charges and allegations contained in the indictment are merely accusations of criminal conduct, and not evidence. The defendant is presumed innocent unless and until proven guilty beyond a reasonable doubt and convicted through due process of law.

[Fentress County Sheriff's Department Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed the following deficiency in internal controls, which enabled Dishman to use his county authorized fuel credit card to purchase fuel for his personal vehicle without prompt detection:

Deficiency 1: Management did not provide adequate oversight or use sufficient operational controls to promote accountability for the use of fuel credit cards.

Management did not provide adequate oversight or use sufficient operational controls to promote accountability for the use of fuel credit cards. This deficiency increases the risks of paying for fuel that was not for the use of the Sheriff's Department and contributed to their failure to promptly identify questionable or improper transactions.

- A. Policies governing the purchase of fuel for vehicles were outdated and did not reflect current practices of the Sheriff's Department.
- B. Sheriff's deputies were not required to keep receipts or maintain a log of fuel purchases. The Sheriff's Department relied solely on the monthly bill presented by the Fentress County Farmer's Co-op to account for fuel purchases.
- C. Monthly reconciliations were not performed to ensure deputies' reported fuel purchases matched the Co-op's reported fuel sales. The fuel receipts to support the deputies' fuel purchases were not required to be maintained, therefore supporting documentation needed for a reconciliation did not exist.

Fentress County officials indicated that they have corrected or will correct this deficiency.
