



COMPTROLLER'S INVESTIGATIVE REPORT

Hawkins County Sheriff's Department

April 1, 2021

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

April 1, 2021

Hawkins County Mayor
and Board of Commissioners
150 East Washington Street, Suite 2
Rogersville, TN 37857

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Hawkins 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 3rd 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

Hawkins County Sheriff's Department

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Hawkins County Sheriff's Department. The investigation was limited to selected records for the period August 1, 2017 through March 6, 2019. The results of the investigation were communicated with the Office of the District Attorney General of the 3rd Judicial District.

BACKGROUND



The Hawkins County Sheriff's Department is in Rogersville, Tennessee, and is governed by a county mayor and a 21-member county commission that acts as the county legislative body.

Acting pursuant to its legislative authority, the county commission has adopted policies and procedures governing the terms and conditions of county employment, including setting employee compensation and the accumulation and use of annual and sick leave.

RESULTS OF INVESTIGATION

- **AN EMPLOYEE RECEIVED WAGES TOTALING AT LEAST \$1,207 FOR TIME NOT WORKED**

A sheriff's department employee received gross wages totaling at least \$1,207 for time not worked. Investigators reviewed selected employee time sheets, shift schedules, duty status reports, and other payroll documentation for the period August 1, 2017 through March 6, 2019. After conducting interviews and reviewing documentation, investigators determined an employee did not consistently record actual time worked on his time sheet and did not document leave used.

The employee failed to update his time sheet and stated these were clerical errors due to the lack of good recordkeeping. The employee's supervisor signed the time sheets indicating approval and review. In some instances, the employee failed to notify dispatch when ending an assigned shift. This reduced our ability to verify employee hours worked, which could result in wages for time not worked being understated. Investigators were advised that it was standard practice for deputies to notify dispatch when beginning and ending a shift. These unearned wages were the result of a lack of management oversight.

Summary of Unearned Compensation

Year	Amount
2017	\$ 593
2018	614
Total Unearned Compensation	<u>\$1,207</u>

In April 2018, the department deducted from the employee's accrued vacation balance the unearned compensation he was paid.

INTERNAL CONTROL DEFICIENCY

Our investigation revealed a deficiency in internal controls, which contributed to the employee receiving wages for time not worked.

Deficiency: Time and Attendance Records Were Not Maintained Properly

Time sheets for a sheriff's department employee did not always accurately reflect time worked. The Hawkins County Sheriff's Office Standard Operating Procedure provides the patrol lieutenant may reschedule, cancel, or revoke days off to achieve proper staffing, and the shift supervisor shall manage shifts, utilizing assigned designated fill-in officers, and reserve officers to ensure the minimum shift staffing is maintained. According to sheriff's department personnel, employees "verbally" submitted leave requests to their immediate supervisor, the supervisor would record the leave on a personal calendar, and the leave was then documented on the employee's time sheet. Time sheets are approved by the employee's immediate supervisor. The failure to maintain adequate documentation of time and leave taken weakens internal controls over payroll and increases the risks of improper payments.

Department officials indicated that they have corrected this deficiency.