



COMPTROLLER'S INVESTIGATIVE REPORT

Marshall County Register of Deeds

September 22, 2023

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

September 22, 2023

Marshall County Mayor
Mayor Mike Keny
1108 W Commerce Street
Lewisburg, TN 37091

Mayor Keny:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Marshall County Register of Deeds, 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 17th 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 line extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Marshall County Register of Deeds

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Marshall County Register of Deeds. The Comptroller's Office initiated the investigation after receiving allegations that an employee of the Marshall County Register of Deed's office was being improperly paid while absent from work. The investigation was limited to selected records for the period from September 23, 2022, through February 3, 2023. The results of the investigation were communicated with the Office of the District Attorney General of the 17th Judicial District.

BACKGROUND



The Marshall County Register of Deeds (register) is elected to a four-year term by a county-wide vote. The register was elected in August 2002. The register's responsibilities are to record, index, maintain, and provide access to all real estate documents, Uniform Commercial Code fixture filings, federal tax liens, military discharges, and other instruments, as prescribed by state law. The register employs a chief deputy, a deputy, and a part-time employee to help oversee the day-to-day operations of the office. The register's spouse,

Ritaanne Weaver, was employed as a deputy on September 23, 2022.

The county utilizes a computer-based timekeeping system called Skyward. This system requires a login that employees use to clock in, and the system automatically clocks employees out for the day. An employee can make adjustments to their own timesheets. Adjustments can be made to the timesheets if they have been submitted, but not approved. Upon supervisory approval, no adjustments can be made by employees.

After meeting with investigators, Weaver resigned from her position in a resignation letter dated March 23, 2023, and effective March 27, 2023; however, in a letter dated March 27, 2023, she rescinded her resignation. The register approved both her resignation and rescinded resignation. Weaver resigned from her position again on August 30, 2023.

RESULTS OF INVESTIGATION

1. MARSHALL COUNTY REGISTER APPROVED TIME NOT WORKED BY HIS SPOUSE RITAANNE WEAVER

Ritaanne Weaver received at least \$299.05 in improper payroll payments while being absent from work at the register’s office on three occasions from September 23, 2022, through February 3, 2023. Weaver was absent from work on October 7, 2022; November 9, 2022; and December 16, 2022.

- A. On October 7, 2022, the register and Weaver traveled to Baton Rouge, Louisiana for a football game on the following day. Weaver logged into Marshall County’s timekeeping system, Skyward, on October 11, 2022, and added 7.5 hours for October 7th (Refer to Exhibit 1). The register approved her timesheet for that week (Refer to Exhibit 2).

Exhibit 1

Adjustments											
Workday	Type	Status	Start Time	Adjusted End Time	Pay Code	Start Time	Original End Time	Pay Code	Date Adjusted	Time Adjusted	Adjusted By
10/07/2022	ADDED	IN	8:00 AM	12:00 PM	ANXHR				10/11/2022	8:07 AM	WEAVER, RITA ANNE
10/07/2022	ADDED	IN	1:00 PM	4:30 PM	ANXHR				10/11/2022	8:08 AM	WEAVER, RITA ANNE

Snapshot of Weaver’s timesheet adjustment for October 7, 2022.

Exhibit 2

Time Sheet History					
Status	Name	Date	Time	Note	
History				Check Date: 10/21/2022 - Check Number: [REDACTED]	
Approved	[REDACTED]	10/11/2022	8:09 AM		
Resubmitted	WEAVER, RITA ANNE	10/11/2022	8:08 AM		
Denied	WEAVER, RITA ANNE	10/11/2022	8:07 AM	Timesheet denied because of transaction update.	
Submitted	WEAVER, RITA ANNE	10/11/2022	8:06 AM		

Snapshot of Weaver’s timesheet history for the week ending October 7, 2022.

- B. On November 9, 2022, Weaver went to the County Officials Association of Tennessee conference with the register; however, she did not attend the actual conference. She went as the register’s spouse and not as an employee of the register’s office. On the following day, Weaver logged into Skyward and added 7.5 hours to her timesheet for November 9th (Refer to Exhibit 3). According to the register, she should not have gotten paid for that day, although the register approved her timesheet for that week (Refer to Exhibit 4).

Exhibit 3

Adjustments												
Workday	Type	Status	Start Time	Adjusted End Time	Pay Code	Start Time	Original End Time	Pay Code	Date Adjusted	Time Adjusted	Adjusted By	Note
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11/09/2022	ADDED	IN	8:00 AM	12:00 PM	ANXHR				11/10/2022	8:25 AM	WEAVER, RITA ANNE	COAT CONFERENCE
11/09/2022	ADDED	LNCH	12:00 PM	1:00 PM	ANXHR				11/10/2022	8:33 AM	WEAVER, RITA ANNE	
11/09/2022	ADDED	IN	1:00 PM	4:30 PM	ANXHR				11/10/2022	8:25 AM	WEAVER, RITA ANNE	COAT CONFERENCE

Snapshot of Weaver’s timesheet adjustment for November 9, 2022.

Exhibit 4

Time Sheet History				
Status	Name	Date	Time	Note
History				Check Date: 11/18/2022 - Check Number: [REDACTED]
Approved	[REDACTED]	11/14/2022	9:01 AM	
Submitted	WEAVER, RITAEANNE	11/14/2022	8:12 AM	

Snapshot of Weaver’s timesheet history for the week ending November 11, 2022.

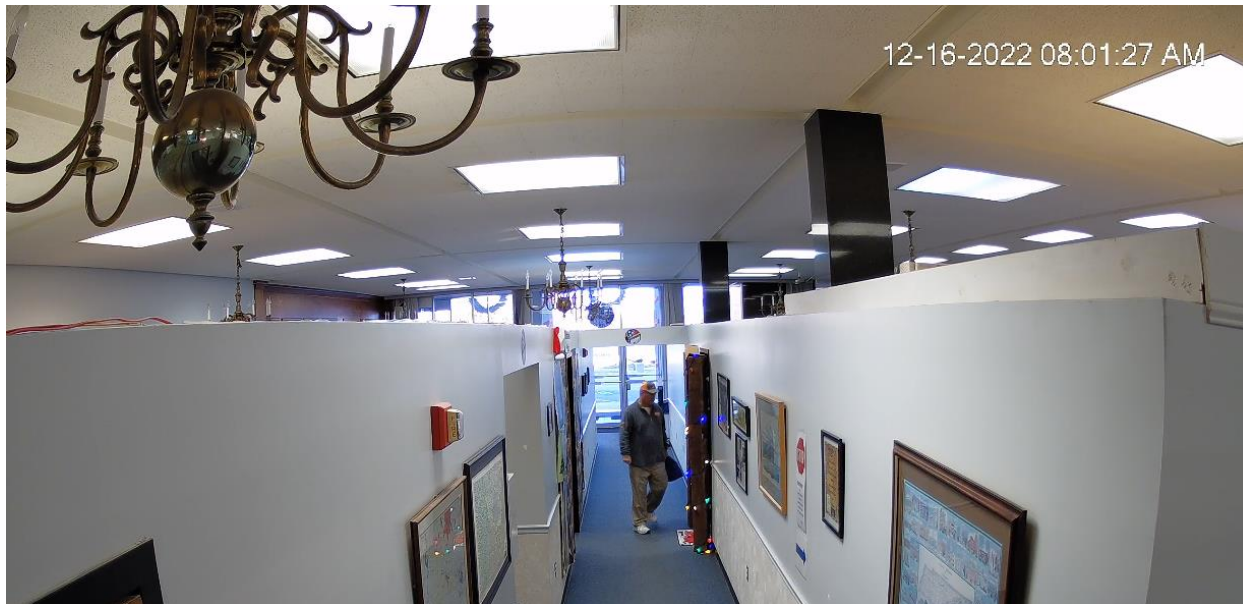
C. Based upon a review of available video camera footage, investigators confirmed that Weaver did not show up for work at the register’s office on December 16, 2022. However, Weaver’s timesheet reflected that she clocked in at 8:08am (**Refer to Exhibit 5**). Only two people walked into the register’s office before 8:08am, the deputy chief and the register. Investigators noted the register walking into the office at 8:01am (**Refer to Exhibit 6**). The register approved Weaver’s timesheet for that week (**Refer to Exhibit 7**).

Exhibit 5

Friday 12/16/22			
8:00 AM (8:08) -	12:00 PM (12:00) IN		4h 00m
12:00 PM (12:00) -	1:00 PM (1:00) LNCH	Auto Create Lunch	1h 00m
1:00 PM (1:00) -	4:30 PM (4:30) IN		3h 30m
12/16/22			Total Hours: 7h 30m

Snapshot of Weaver’s timesheet for December 16, 2022.

Exhibit 6



Snapshot of video footage of the register walking in the register’s office on December 16, 2022, at 8:01am.

Exhibit 7

Time Sheet History				
Status	Name	Date	Time	Note
History				Check Date: 12/30/2022 - [REDACTED]
Approved	[REDACTED]	12/19/2022	8:42 AM	
Submitted	WEAVER, RITA ANNE	12/19/2022	8:05 AM	

Snapshot of Weaver’s timesheet history for the week ending December 16, 2022.

Investigators noted additional questionable instances in which Weaver was possibly paid for hours not worked when there were adjustments to her timesheets. However, investigators were unable to determine whether or not she was working during those times in question.

On September 20, 2023, Ritaanne Weaver entered a plea of guilty by criminal information in the circuit court of Marshall County to Theft of Property of \$1,000 or less.

[Marshall County Register of Deeds Investigative Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed the following deficiency in internal controls, which enabled the Marshall County Register and Weaver to perpetuate their scheme without prompt detection:

Deficiency: The Marshall County Register of Deeds failed to provide adequate oversight and failed to separate payroll responsibilities

The register of deeds failed to provide adequate oversight and failed to ensure payroll duties were properly segregated. Although the register is responsible for approving all employees’ timesheets, he failed to mitigate the conflict of interest in approving his spouse’s time which could have been assigned to the chief deputy in the register’s office. Timesheets for Weaver did not always accurately reflect actual time worked. The register approved Weaver’s timesheets for days that she was not in the register’s office. The register knew his wife was not in the office on the days noted in Finding 1, but still approved her timesheets.