



Jason E. Mumpower, Comptroller of the Treasury

May 1, 2024

Former Assistant District Attorney Indicted after Double-Dipping on Pay

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of James DeFoor, a former Assistant District Attorney (ADA) in the 26th Judicial District comprised of Chester, Henderson, and Madison counties. The investigation began after District Attorney General Jody Pickens of the 26th Judicial District immediately notified the Comptroller's Office of suspected payroll irregularities.

Investigators determined DeFoor received \$21,699.18 in unearned wages and employee paid benefits from the Madison County government between September 30, 2022, and December 9, 2022.

DeFoor's position in the District Attorney's Office was funded by the Madison County government until he transitioned to another position funded by a Tennessee Highway Safety Office grant on September 1, 2022.



Investigators confirmed that DeFoor did not perform any prosecutorial duties related to the county-funded ADA position after August 31, 2022. Nevertheless, DeFoor continued to receive six paychecks and benefits from the county while simultaneously receiving wages from the state-funded grant, a scheme known as double-dipping.

DeFoor was placed on administrative leave on December 13, 2022, and resigned on January 10, 2023. The 25th Judicial District Attorney General's Office was appointed as *Pro Tem* in this matter.

Based upon this investigation, in April 2024, James Zachary DeFoor was indicted by the Madison County Grand Jury on one count of theft of property over \$10,000, and one count of official misconduct.

"County officials should require all employees to submit timesheets before processing payroll," said Comptroller Mumpower. "When timesheets are completed and approved by a supervisor, it reduces the risk of fraud and helps ensure that employees receiving compensation are actually employed by the county."

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations

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