



**TENNESSEE LAW ENFORCEMENT  
TRAINING OFFICERS ASSOCIATION**

**Special Investigation**  
January 11, 2016

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**Justin P. Wilson, Comptroller**





**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY**

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**Justin P. Wilson  
Comptroller of the Treasury**

January 11, 2016

Tennessee Law Enforcement Training Officers Association  
1942 Breazale Road  
Lenoir City, TN 37771

Gentlemen:

The Office of the Comptroller of the Treasury conducted a special investigation of selected records of the Tennessee Law Enforcement Training Officers Association, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin P. Wilson".

Comptroller of the Treasury

JPW/RAD

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# SPECIAL INVESTIGATION

## TENNESSEE LAW ENFORCEMENT TRAINING OFFICERS ASSOCIATION

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Tennessee Law Enforcement Training Officers Association (the "TLETOA"). The investigation was initiated at the request of TLETOA officials after they discovered questionable payments from the association bank account.

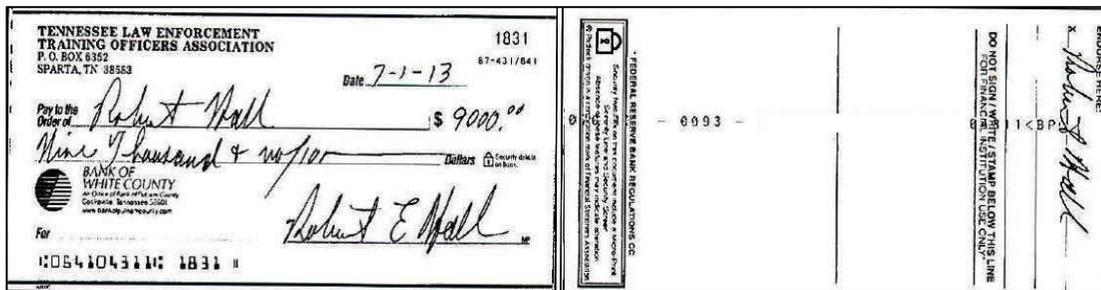
TLETOA was created in 1994 as a nonprofit association with its primary purpose to provide training to law enforcement personnel throughout the state. TLETOA has a membership comprised of approximately 400 law enforcement training officers. The Governor's Highway Safety Office, an office of the Tennessee Department of Transportation, currently provides the primary funding for the training conducted by TLETOA via a grant to Columbia State Community College.

### INVESTIGATIVE RESULTS

During the period May 2010 through October 2013, two TLETOA members misappropriated TLETOA funds totaling at least \$175,700.

- Former TLETOA treasurer Robert Hall misappropriated at least \$87,850 by issuing and transacting multiple unauthorized TLETOA checks to himself and by retaining the proceeds of the checks for his personal benefit. (Refer to Exhibit 1.)
- TLETOA project director Gary Bradley misappropriated at least \$87,850 by accepting, transacting, and retaining for his personal benefit the proceeds of multiple TLETOA checks that he knew were unauthorized. (Refer to Exhibit 2.)

**Exhibit 1**



**TENNESSEE LAW ENFORCEMENT TRAINING OFFICERS ASSOCIATION**  
P. O. BOX 8352  
SPARTA, TN 38583

1831  
87-431/641

Date 7-1-13

Pay to the Order of Robert Hall \$ 9000.00

Nine Thousand & no/100 Dollars

BANK OF WHITE COUNTY  
An Office of Bank of America, N.A.  
Columbia, Tennessee 38501  
www.bankofwhitecounty.com

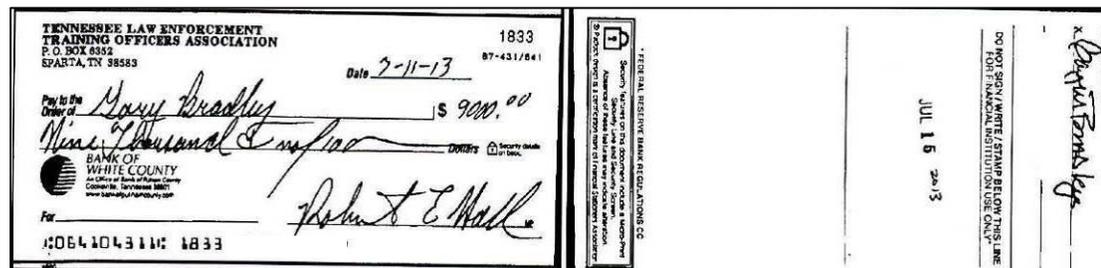
For Robert E. Hall

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ENDORSE HERE  
Robert E. Hall

FEDERAL RESERVE BANK REGULATIONS CC

**Exhibit 2**



**TENNESSEE LAW ENFORCEMENT TRAINING OFFICERS ASSOCIATION**  
P. O. BOX 8352  
SPARTA, TN 38583

1833  
87-431/641

Date 7-11-13

Pay to the Order of Gary Bradley \$ 9000.00

Nine Thousand & no/100 Dollars

BANK OF WHITE COUNTY  
An Office of Bank of America, N.A.  
Columbia, Tennessee 38501  
www.bankofwhitecounty.com

For Robert E. Hall

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JUL 16 2013

ENDORSE HERE  
Robert E. Hall

FEDERAL RESERVE BANK REGULATIONS CC

Mr. Hall and Mr. Bradley concealed the unauthorized payments using several methods.

- Mr. Hall and Mr. Bradley placed unauthorized duplicate signatures of two TLETOA presidents on certain documents to falsely indicate approval of some of the unauthorized payments. These former presidents told investigators that they were unaware of the fraudulent transactions and would not have approved them. The former presidents also categorically denied granting approval for use of their signatures in this manner.
- Mr. Hall omitted the unauthorized checks in his verbal financial reports to the board.
- Mr. Hall and Mr. Bradley were not identified as recipients of the payments on income and expense reports created by Mr. Hall.
- The Compiled Financial Statements report prepared by a certified public accountant that identified Mr. Hall and Mr. Bradley as recipients of the payments was withheld from the board.

During this period, both officers worked full time for law enforcement agencies.<sup>1</sup> Although neither Robert Hall nor Gary Bradley conducted any training sessions for TLETOA, they issued TLETOA checks to themselves totaling \$103,200 in 2013 alone – over 41 percent of TLETOA’s total training funds that year. Investigators also noted that even though the amounts of the unauthorized TLETOA checks Mr. Hall and Mr. Bradley issued annually to themselves increased over 2,000 percent from 2010 to 2013, the rates paid to officers actually conducting the training sessions did not increase.

None of the 14 current and former TLETOA board members with whom investigators spoke recalled any board discussion or approval of the unauthorized compensation to Mr. Hall and Mr. Bradley. All expressed their shock at the amounts Mr. Hall and Mr. Bradley paid themselves.

The table below exhibits the total annual amount of the misappropriation by former treasurer Robert Hall and by project director Gary Bradley:

**Summary Schedule of Misappropriation**

Fiscal Year	Misappropriation by Robert Hall	Misappropriation by Gary Bradley
2010	\$ 2,500.00	\$ 2,500.00
2011	9,250.00	9,250.00
2012	24,500.00	24,500.00
2013	<u>51,600.00</u>	<u>51,600.00</u>
Total	<u>\$87,850.00</u>	<u>\$87,850.00</u>

<sup>1</sup> Robert Hall retired in June 2014 from the Sparta Police Department. Gary Bradley is employed by the Washington County Sheriff’s Office.

This matter was referred to the local district attorney general. On January 4, 2016, the White County Grand Jury indicted former TLETOA treasurer Robert Hall and project director Gary Bradley each on one count of Theft over \$60,000, one count of Conspiracy to Commit Theft over \$60,000, and two counts of Forgery.

### **ADDITIONAL ISSUES**

Our investigation also revealed significant deficiencies in financial processes that contributed to Mr. Hall's and Mr. Bradley's ability to perpetrate the misappropriation without prompt detection. These process deficiencies included:

- TLETOA officials failed to separate financial duties adequately or to provide for increased oversight when appropriate. The former treasurer had complete control over all the finances of the association, including receiving and depositing collections, preparing and signing checks, and receiving and maintaining bank statements. Other TLETOA officials failed to review the association's bank statements, imaged checks, and other financial information to verify that transacted checks were authorized and valid and that the financial information provided verbally by the former treasurer was complete and accurate.
- TLETOA officials required only one signature on checks.

TLETOA officials have indicated that they have corrected these issues.