



# Tennessee Comptroller of the Treasury

Justin P. Wilson, State Comptroller

November 13, 2014

## Problems Identified in Overton County's Rickman Volunteer Fire Department

A new investigative report from the Tennessee Comptroller of the Treasury details several problems with the financial management of the Rickman Volunteer Fire Department (RVFD).

Investigators examined RVFD records for the period January 1, 2011, through February 28, 2014. The RVFD received more \$450,000, most of it taxpayer money, with no basic accounting records and inadequate documentation to support disbursements.

The report highlights a number of other accounting deficiencies that increase the risk of fraud. These issues include allowing one person to have complete control over money handling responsibilities, not recording transactions in an official cash journal, not issuing receipts for collections, and signing checks in advance of making purchases.



Additionally, investigators revealed the RVFD issued seven checks totaling \$1,250 to various department members for personal loans. Investigators were not presented with adequate documentation to support the repayments of these personal loans.

Investigators also found that \$570 in fundraiser collections was missing from the fire chief's personal vehicle.

The findings and recommendations have been reviewed with the district attorney general for the Thirteenth Judicial District.

"Volunteer firefighters deserve our appreciation for protecting the lives of Tennesseans," Comptroller Justin P. Wilson said. "We must also recognize that these groups receive financial support from the local governments, federal grants and donations from citizens. Checks and balances must be in place to safeguard this money."

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

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