



Justin P. Wilson, Comptroller

December 6, 2017

Former Humphreys County Volunteer Fire Chief Stole Thousands

The Tennessee Comptroller's Office, working in conjunction with the Tennessee Bureau of Investigation, has released an investigation that has resulted in the indictment of Michael Simpson, the former fire chief of the Humphreys County District 2 Volunteer Fire Department.

Investigators found that Simpson used \$47,692.58 of the fire department's funds for personal purposes. The money was used to pay for a variety of items such as Simpson's home satellite system, credit cards bills, and Apple iTunes purchases. Other purchases were made at Walmart, convenience stores, Amazon.com, grocery stores, auto parts stores, fuel outlets, hardware stores, and other businesses.

One of Simpson's schemes involved soliciting firefighters from District 2, other volunteer firefighter districts, and their families to participate in a cell phone plan offered to local governments under the name of the Humphreys County Fire Department. The plan was not authorized by the Humphreys County government.

Simpson arranged for all of the participants' bills to be mailed to his personal home address, and he would text each participant each month telling him or her how much they owed. Simpson was then responsible for paying the cell phone provider.



Investigators determined Simpson often charged the District 2 firefighters and others an inflated monthly fee of \$45 per line; however, in most instances, the cell phone provider only charged \$23 per month. Investigators noted several months where Simpson did not make any monthly payments to the cell phone provider. The average outstanding bill to the cell phone provider was \$17,775 during the investigative period.

The investigation also revealed that Simpson installed county purchased auto parts on his personal vehicle on five different occasions. These auto parts cost the county \$392.19.

Investigators are also questioning how an additional \$10,394.27 of District 2 money was spent. This included payments totaling \$8,894.50 for soft drink products for the firehouse. Numerous firefighters told investigators that Simpson ordered large amounts of soft drinks for his personal use with these funds. District 2 officials should determine if all of this money was used properly.

On July 1, 2016, Michael Simpson's employment was terminated from Humphrey's County. On December 4, 2017, Simpson was indicted by the Humphrey's County Grand Jury, and was charged with Class B felony theft. "As we've often pointed out, it is absolutely essential that more than one person be involved in the money-handling process," said Justin P. Wilson. "In this case, the former fire chief had complete control over financial transactions, and no one was looking over his shoulder. This is an invitation for fraud and abuse."

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

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