

**TENNESSEE WILDLIFE RESOURCES AGENCY
FALSIFICATION OF OFFICIAL DOCUMENTS AND
MISAPPROPRIATION OF FUNDS**

MAY 1996

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May 16, 1996

The Honorable Don Sundquist, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Mr. Gary Myers, Executive Director
Tennessee Wildlife Resources Agency
Ellington Agricultural Center
Nashville, Tennessee 37204

Ladies and Gentlemen:

Transmitted herewith is a special report on our review of falsification of official documents and misappropriation of funds by Mr. Jimmy Barnes, a former Tennessee Wildlife Resource Agency (TWRA) Hunter/Safety Coordinator, who had retired from state service on June 30, 1994. During an initial review by the agency on September 1, 1994, determination was made that 31 pieces of state property, including 21 firearms, which had been assigned to Mr. Barnes, were missing. Following a complete inventory by the Division of State Audit and TWRA staff and further effort by TWRA staff to locate the missing items, the number of items missing was reduced to 17, including 12 firearms. The 17 missing items had an initial purchase cost of \$4,337.98 and a depreciated value of \$2,155.82.

During our review we expanded our scope to include Mr. Barnes' activities pertaining to personal long-distance telephone calls, the filing of state travel claims and TWRA time and attendance records, and the use of his state-issued motor vehicle. Our review of all of these areas disclosed the following:

1. Mr. Barnes' lack of an inventory system resulted in the loss of the 17 equipment items with a depreciated value of \$2,155.82;

2. Mr. Barnes had billed at least \$183.91 in long-distance personal telephone calls to his state-issued calling card;
3. Mr. Barnes had apparently falsified state travel claims and improperly claimed meal reimbursements that totaled \$228.00;
4. Mr. Barnes had falsified state travel claims and TWRA time and attendance records to conceal a personal trip he had made to Smyrna, Tennessee, during work hours for which he was paid \$332.31 in salary for 16.5 hours of work and \$38.00 for meal reimbursement, for a total of \$370.31 that he was not due;
5. Mr. Barnes had falsified state documents to show that he was working for the state when in fact he was serving in the National Guard on at least eight separate occasions totaling 30 hours, for which he received a total of \$604.20 in salary, as well as \$68.00 for meal reimbursement, for a total of \$672.20 that he was not due;
6. Mr. Barnes drove his state-issued motor vehicle 1,168 miles for personal use at the estimated cost to the state of \$0.18 per mile, for a total of \$210.24.

The total amount associated with Mr. Barnes' improper activities is \$3,820.48.

The weaknesses noted in this report relative to the missing state property and personal long-distance telephone calls were included in our recently released compliance audit of the Tennessee Wildlife Resource Agency for the year ended June 30, 1994. Management concurred with our findings and recommendations and stated that corrective action would be taken. Management also pointed out that the activities noted in the audit were attributable to Mr. Barnes and the lack of supervision on the part of that employee's regional manager, who had also retired at the same time as Mr. Barnes.

On March 8, 1996, we submitted our findings pertaining to Mr. Barnes' actions to the Attorney General's Office in Nashville, Tennessee, and the District Attorney General's Office for the Thirteenth Judicial District in Cookeville, Tennessee. During an interview with Mr. Barnes on June 7, 1995, he stated that he would be willing to make restitution for the depreciated amount of the equipment, \$2,155.82, and for his personal long-distance telephone calls, \$183.91. The aggregate amount Mr. Barnes stated he was willing to reimburse the state is \$2,339.73.

After our interview with Mr. Barnes, the Division of State Audit determined that Mr. Barnes was inappropriately paid an additional \$1,480.75. We contacted Mr. Barnes' attorney on April 4, 1996, regarding Mr. Barnes' explanation for the apparent improper payment

The Honorable W. R. Snodgrass
May 16, 1996
Page Three

of the additional \$1,480.75. On April 22, 1996, Mr. Barnes, through his attorney, would neither confirm nor deny that he had acted improperly, but he offered to make full restitution in the amount of \$3,820.48. This information was provided by our office to the district attorney on April 22, 1996.

Very truly yours,

W. R. Snodgrass
Comptroller of the Treasury

WRS/cwf

State of Tennessee

Audit Highlights

Comptroller of the Treasury

Division of State Audit

Special Report

**Tennessee Wildlife Resources Agency
Falsification of Official Documents and
Misappropriation of Funds**

May 1996

REVIEW OBJECTIVES

The objectives of the review were to locate the 31 pieces of state property assigned to Mr. Jimmy Barnes, former Tennessee Wildlife Resource Agency (TWRA) Hunter/Safety Coordinator, that TWRA initially determined were missing and to determine whether any of the unfound property was misappropriated by Mr. Barnes; to determine the number and amount of personal long-distance phone calls that Mr. Barnes had billed to his state-issued calling card and for which TWRA had not received reimbursement from Mr. Barnes; to determine whether Mr. Barnes had falsified state travel claims and had received reimbursement from the state to which he was not entitled; to determine whether Mr. Barnes had falsified his state time and attendance records and performed work for the Tennessee National Guard while he was supposed to be working for TWRA; to refer our findings to TWRA; and to refer the results of our review to the Office of the State Attorney General and the Office of the District Attorney General for the 13th Judicial District.

RESULTS OF THE REVIEW

On December 20, 1994, TWRA informed our office of the possible loss or theft of state property assigned to Mr. Barnes, who had retired from state service on June 30, 1994. During an initial review by the agency on September 1, 1994, determination was made that 31 pieces of state property, including 21 firearms, which had been assigned to Mr. Barnes, were missing. Following a complete inventory by the Division of State Audit and TWRA staff and further effort by TWRA staff to locate the missing items, the number of items missing was reduced to 17, including 12 firearms. The 17 missing items had an initial purchase cost of \$4,337.98 and a depreciated value of \$2,155.82.

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After our interview with Mr. Barnes, the Division of State Audit determined that Mr. Barnes was inappropriately paid an additional \$1,480.75. We contacted Mr. Barnes' attorney on April 4, 1996, regarding Mr. Barnes' explanation for the apparent improper payment of the additional \$1,480.75. On April 22, 1996, Mr. Barnes, through his attorney, would neither confirm nor deny that he had acted improperly, but he offered to make full restitution in the amount of \$3,820.48. This information was provided by our office to the district attorney on April 22, 1996.

"Audit Highlights" is a summary of the audit report. To obtain the complete audit report which contains all findings, recommendations, and management comments, please contact

Comptroller of the Treasury, Division of State Audit
1500 James K. Polk Building, Nashville, TN 37243-0264
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Tennessee Wildlife Resources Agency
Falsification of Official Documents and
Misappropriation of Funds
May 1996

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Tennessee Wildlife Resources Agency
Falsification of Official Documents and
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INTRODUCTION

On December 20, 1994, the Tennessee Wildlife Resource Agency (TWRA) informed our office of the possible loss or theft of state property assigned to Mr. Jimmy Barnes, a former TWRA Hunter/Safety Coordinator who had retired from state service on June 30, 1994. During an initial review by the agency on September 1, 1994, determination was made that 31 pieces of state property, including 21 firearms, which had been assigned to Mr. Barnes, were missing. Following a complete inventory by the Division of State Audit and TWRA staff and further effort by TWRA staff to locate the missing items, the number of items missing was reduced to 17, including 12 firearms. The 17 missing items had an initial purchase cost of \$4,337.98 and a depreciated value of \$2,155.82.

Because of the serious nature of the loss and Mr. Barnes' reluctance to assist the agency in recovering the state property he was assigned, the Division of State Audit expanded its review to determine if Mr. Barnes was involved in any inappropriate activities. Our review disclosed the following:

1. Mr. Barnes' lack of an inventory system resulted in the loss of the 17 equipment items with a depreciated value of \$2,155.82;
2. Mr. Barnes had billed at least \$183.91 in long-distance personal telephone calls to his state-issued calling card;
3. Mr. Barnes had apparently falsified state travel claims and improperly claimed meal reimbursements that totaled \$228.00;
4. Mr. Barnes had falsified state travel claims and TWRA time and attendance records to conceal a personal trip he had made to Smyrna, Tennessee, during work hours for which he was paid \$332.31 in salary for 16.5 hours of work and \$38.00 for meal reimbursement, for a total of \$370.31 that he was not due;
5. Mr. Barnes had falsified state documents to show that he was working for the state when in fact he was serving in the National Guard on at least eight separate occasions totaling 30 hours, for which he received a total of \$604.20 in salary, as well as \$68.00 for meal reimbursement, for a total of \$672.20 that he was not due;

6. Mr. Barnes drove his state-issued motor vehicle 1,168 miles for personal use at the estimated cost to the state of \$0.18 per mile, for a total of \$210.24.

The total amount associated with Mr. Barnes' improper activities is \$3,820.48.

OBJECTIVES OF THE REVIEW

The objectives of the review were

1. to locate the 31 pieces of state property assigned to Mr. Barnes that TWRA initially determined were missing and to determine whether any of the unfound property was misappropriated by Mr. Barnes;
2. to determine the number and amount of personal long-distance phone calls that Mr. Barnes had billed to his state-issued calling card and for which TWRA had not received reimbursement from Mr. Barnes;
3. to determine whether Mr. Barnes had falsified state travel claims and had received reimbursement from the state to which he was not entitled;
4. to determine whether Mr. Barnes had falsified his state time and attendance records and performed work for the Tennessee National Guard while he was supposed to be working for TWRA;
5. to refer our findings to TWRA;
6. to refer the results of our review to the Office of the State Attorney General and the Office of the District Attorney General for the 13th Judicial District.

SCOPE OF THE REVIEW

We began our review on January 6, 1995, by obtaining a printout of state property that had been assigned to Mr. Barnes. We obtained from TWRA the original state travel claims Mr. Barnes submitted to the agency for reimbursement and the agency's original monthly phone bills for the period June 30, 1990, through June 30, 1994. We prepared a schedule of telephone calls billed to Mr. Barnes' state-issued calling card using the telephone numbers to which the calls were placed and the telephone numbers from which the calls originated. We compared this schedule with state travel claims he submitted to TWRA for reimbursement in an attempt to determine if he had misrepresented the times he was away from his home on agency business and eligible for the state's meal per diem. We also compared the times and locations on Mr. Barnes' state travel claims with the times and locations of telephone calls billed to his state calling card to determine if he had misrepresented personal trips as business related.

We later expanded our review to include Mr. Barnes' military orders and pay records from the Tennessee National Guard for the same time period. We prepared a schedule of the dates of Mr. Barnes' military training with the National Guard and compared it to his TWRA time and attendance records and the agency's semi-monthly activity reports to determine if he had served in the National Guard on the days and during the hours that he claimed he had worked for TWRA.

Our review also included interviews with Mr. Barnes; Mr. Ron Fox, TWRA Assistant Director for Field Operations; Mr. Ken Tarkington, TWRA Fiscal Director; Mr. Reid Tatum, TWRA Region 3 Manager; and Mr. Don Crawford, TWRA Region 3 Hunter/Safety Coordinator. We also interviewed the following staff employed by the Department of Military: Mr. John Mogan, Executive Assistant to the Adjutant General; Lt. Colonel Mike Waller; Colonel John Bridgers; Mr. Steve Reed, Director of Administrative Services; and Mr. Bill Parrish, Internal Auditor.

BACKGROUND

From 1974 until his retirement on June 30, 1994, Mr. Barnes had served as one of TWRA's five regional hunter/safety coordinators. He had been responsible for coordinating all hunter education courses in his area of the state.

TWRA offers these courses because Tennessee state law (*Tennessee Code Annotated*, Section 70-2-108) requires anyone born on or after January 1, 1969, to take and pass a TWRA approved hunter education course prior to hunting in Tennessee. As the Region 3 hunter/safety coordinator, Mr. Barnes' geographic area of responsibility was 24 counties, which stretched roughly from Chattanooga, Tennessee, in the South, to the Kentucky border in the North, and from Cookeville in the West, to Kingston in the East (see Exhibit 1).

As a hunter/safety coordinator, Mr. Barnes was assigned state property that included video equipment, shotguns, rifles, and pistols to be used as teaching aides for the hunter education courses. He maintained the approximately 100 pieces of state property he was assigned at the regional office in Crossville, Tennessee. Mr. Barnes was responsible for recruiting volunteers from his region to teach the hunter education courses and also for training these volunteers and TWRA wildlife officers to teach the courses. He also was responsible for supplying the volunteer instructors and wildlife officers the firearms and video projectors they needed for teaching.

Mr. Barnes did not follow the regular 8:00 AM - 4:30 PM state work day. As a hunter/safety coordinator, he was required to work long and flexible hours. According to TWRA Assistant Director Ron Fox, Mr. Barnes and the other TWRA officers were considered "on call" 24 hours a day. Mr. Barnes said he was often away from the regional office in Crossville, Tennessee, because it was necessary for him to provide equipment to the volunteer instructors and wildlife officers who taught the hunter education courses. He also said that the hunter/safety coordinator's position kept him out of the office and on the road delivering firearms and other pieces of state property as often as four days a week.

Although Mr. Barnes was required to maintain all the state property he was assigned at the Region 3 office in Crossville, Tennessee, he was allowed to maintain his official work station 30 miles away at his home in Dayton, Tennessee. Mr. Barnes, in his position of hunter/safety coordinator, was left largely unsupervised, in part because his job required him to be out on the road keeping volunteer instructors and officers across Region 3 supplied with the necessary equipment for teaching hunter education classes. Mr. Barnes was able to work unsupervised in large part because of the agency's decision to designate his home as his official work station and because of the nature of his job responsibilities. Consequently, Mr. Barnes performed many of his daily work duties away from the office and outside the review of management.

DETAILS OF THE REVIEW

Missing Equipment

On February 2, 1995, the Division of State Audit and TWRA staff at the Region 3 office in Crossville, Tennessee, conducted a complete physical inventory of the equipment that had been assigned to Mr. Barnes and were able to account for 75 of the 95 items of state property that he had been assigned. Mr. Don Crawford, the current Region 3 hunter/safety coordinator, was later able to account for 3 of the 20 missing items. TWRA staff at the central office in Nashville indicated that the remaining 17 missing items had an initial purchase cost of \$4,337.98.

In his interview with us on June 7, 1995, Mr. Barnes said that he had never conducted a physical hands-on inventory of the equipment he was assigned because the equipment was always being used for hunter education courses. He also said that he had never maintained a system to keep track of the state property he had been assigned and as a result, he did not know the location or condition of this state property on a daily basis. Mr. Barnes stated that he had tried to set up a filing system to keep track of the state property he had been assigned, but that the system proved ineffective because he was always working away from the Region 3 office. He explained that while he was away from his office, he had allowed volunteer instructors and TWRA officers to obtain equipment items from his office without documenting the equipment they had taken. Mr. Barnes also stated that when he would deliver a firearm or a projector to a volunteer instructor or officer, he would not document the pieces of state property that he had distributed nor to whom he had distributed the property.

Mr. Barnes said that he knew he was responsible for the missing state property that had been assigned to him because he had signed for the equipment and then never maintained a system to keep track of it. He said that he would be willing to pay the state for the pieces of property he had been assigned that could not be located. However, Mr. Barnes stated that he believed it would be unfair for the agency to ask him to pay a replacement cost for the missing state property due to the excessive age and poor condition of most of the guns and projectors, and that he would only be willing to pay a depreciated price for the missing items.

TWRA central office staff and the Department of General Services' surplus property office determined that the current depreciation value for the 17 missing items of state property assigned to Mr. Barnes was \$2,155.82.

Personal Long-Distance Phone Calls

Our analysis of the agency's monthly telephone records indicated that Mr. Barnes billed at least \$183.91 in personal long-distance phone calls to TWRA during the four-year period July 1, 1990, through June 30, 1994, without reimbursing the agency. We prepared a schedule of all telephone calls billed to Mr. Barnes' state-issued calling card during this period sorted by the numbers to which the calls were placed. We then placed "confirmation" calls to the telephone numbers that Mr. Barnes called frequently, in an attempt to determine if he was billing personal long distance calls to his state calling card. Our criterion for making confirmation calls was 5 calls to the same number.

After placing these confirmation calls, we identified telephone numbers Mr. Barnes had called that appeared to be unrelated to agency business. We determined that Mr. Barnes had placed at least 180 long-distance telephone calls to National Guard facilities across the state, including 72 calls to the National Guard Armory in Nashville, and then billed the calls to his state-issued calling card. We also determined that Mr. Barnes had billed 55 telephone calls to a residence in Smyrna, Tennessee, to his state calling card.

On June 7, 1995, we presented Mr. Barnes with the schedule of the telephone calls billed to his state calling card and asked him to identify the personal calls he had made. Mr. Barnes admitted that the telephone calls to the private residence in Smyrna and a portion of the calls to the National Guard in Smyrna were personal calls unrelated to TWRA business. However, Mr. Barnes stated that the majority of the calls he placed to various National Guard facilities were for TWRA business. He explained that he would call National Guard facilities to arrange for instruction areas for hunter education courses and also to contact members of the Guard who served as volunteer instructors in the hunter education program. Mr. Barnes indicated that he would be willing to make restitution to the state for the personal telephone calls he had made.

Mr. Barnes agreed during our second interview with him on June 23, 1995, that the 55 telephone calls he placed to the residence in Smyrna, totaling \$87.64, and 65 of the 72 telephone calls he placed to the National Guard facility in Nashville, totaling \$96.27, were personal and that he would be willing to repay the state the total of \$183.91 for these calls.

Travel Claim Falsification for Meal Reimbursement

Our investigation also disclosed 21 occasions on which Mr. Barnes had misrepresented information on his state travel claims and improperly claimed meal reimbursements that totaled \$228.00 (see Exhibit 2). We identified the improper reimbursements by comparing state travel claims that Mr. Barnes submitted for reimbursement with phone records of calls that he had billed to his state calling card. Our comparison indicated that on 21 dates Mr. Barnes had placed

telephone calls from his home in Dayton, Tennessee, during the time he listed on his state travel claim that he was away from his county of residence performing work for TWRA.

State travel regulation Section 0620-1-1-.01 (5) states:

The employee is considered to be on official travel status, and as such, eligible for reimbursement of travel expenses, at the time of departure from the employee's official station or residence, whichever is applicable, for the purpose of traveling on state business. Expenses for meals and lodging will be allowed when overnight travel or occasional excessive hours of work are required outside the county of the employee's official station or residence.

Section 0620-1-1-.01 (6) further states:

The following time schedule shall determine eligibility for reimbursements for meals. Any employee at his official station during these times **shall not be entitled to reimbursement** [Emphasis added.].

Breakfast:	7:00 AM - 8:00 AM
Lunch	11:00 AM - 1:30 PM
Dinner:	5:00 PM - 6:30 PM

Mr. Barnes stated during his June 23, 1995, interview that he had never seen the state travel regulations that limited reimbursement for meal expenses to state employees that were away from their county of residence or official duty station during designated meal hours. However, after Mr. Barnes examined his travel claims and telephone records that demonstrated that he was at his home in Dayton, Tennessee, during the allowable hours for lunch reimbursement and dinner reimbursement, he agreed that he had not been in compliance with state travel regulations.

Mr. Barnes contended that he had not intentionally misrepresented the fact that he was at his home in Dayton, Tennessee, during the times that he had claimed on state travel claims that he was eligible for meal reimbursement. Mr. Barnes stated that he was never made aware of the state travel regulations and that he had made a mistake when he had claimed meals during the times that telephone records indicated that he was at his home during the "meal hours." However, Mr. Barnes stated that he would be responsible for knowing about when he could claim reimbursement for meal expenses if we could demonstrate to him that he had been given a copy of the state travel regulations or had been verbally made aware of the state rules relating to meal hours.

Mr. Ron Fox, TWRA Assistant Director, Field Operations, stated that he believed Mr. Barnes was aware of the state's travel regulations because Mr. Barnes was knowledgeable enough to correctly fill in the allowable per diem amounts for meals on the travel claims that he had submitted to the agency for reimbursement. In addition, Mr. Reid Tatum, TWRA Region 3 Manager, said that Mr. Barnes was a veteran employee and was very familiar with the state travel

regulations for meal reimbursement. Mr. Tatum said that he always distributed the new travel regulations to all Region 3 employees and stated that all of his staff knew that they could not claim meal reimbursement if they were not out of their county of residence working for TWRA during the designated meal hours. Furthermore, as evidenced by his travel claims, Mr. Barnes apparently was familiar enough with the state travel regulations regarding meal reimbursement to know that he had to leave his official work station before 7:00 AM to claim breakfast and that he had to return to his official work station no earlier than 6:30 PM to claim dinner.

Falsification of State Records for a Trip to Dale Hollow Lake, Tennessee

During our comparison of telephone calls billed to Mr. Barnes' state calling card with state travel claims that he filled out for reimbursement, we identified an occasion on which Mr. Barnes had apparently falsified his state travel claim and TWRA time and attendance records and received 16.5 hours of reimbursement that he was not due. Mr. Barnes' state travel claim and TWRA reports indicated that he was working for TWRA on September 2-4, 1993, at Dale Hollow Lake in Pickett County on the Kentucky border. However, TWRA's monthly phone statement from Citizens Telecommunications indicated that telephone calls had been placed from Smyrna, Tennessee, in Rutherford County, 130 miles away, on September 3-5, 1993, and billed to Mr. Barnes' state calling card.

During our June 7, 1995, interview we questioned Mr. Barnes about the legitimacy of the travel claim and the time and attendance sheet he submitted to TWRA for September 1993. Mr. Barnes admitted that he had been in Smyrna, Tennessee, when he listed on the state documents that he had been at Dale Hollow Lake working for TWRA. Mr. Barnes stated that he was the person who had placed the telephone calls from Smyrna between September 3-5, 1993, and that he had falsified the state time and attendance records and travel claim to conceal a personal trip he made to visit an acquaintance in Smyrna.

In our second interview with Mr. Barnes on June 23, 1995, he attempted to significantly reduce the number of days in question from three to one by saying that he had been in Smyrna, Tennessee, only on September 3, 1993. He acknowledged that he had placed the telephone call from Smyrna at 2:21 PM on that date that was charged to his state-issued calling card. He admitted that he had not been at Dale Hollow Lake on September 3, 1993, and that he did not do any work for TWRA on that day as he had represented on his state time and attendance records and travel claim. Mr. Barnes stated that he knew that the meals he had listed on his state travel claim for reimbursement and the 7.5 hours he had listed on his time and attendance records for September 3, 1993, were false when he filled them out. During our June 23, 1995, interview, Mr. Barnes claimed that he had only falsified his state travel claim and time and attendance sheet for Friday September 3, 1993, and that his state travel claim and time and attendance sheet were accurate for Thursday, September 2, 1993, and Saturday, September 4, 1993.

The reports that Mr. Barnes completed and signed for this period indicated that he had worked 9.0 hours for TWRA on September 4, 1993, beginning at 9:00 AM at Dale Hollow Lake and ending when he arrived home in Dayton, Tennessee, at 3:00 PM. TWRA's monthly phone

statement showed a telephone call had been placed from Smyrna, Tennessee, to Mr. Barnes' home in Dayton, Tennessee, at 9:14 AM on September 4, 1993, and had been billed to Mr. Barnes' state calling card. Based on Mr. Barnes' admitted falsification of state time and attendance records for September 3, 1993, his earlier admission that he was the individual who had placed telephone calls from Smyrna during this time that were billed to his state issued calling card, and the fact that a telephone call was placed to his home in Dayton, Tennessee, from Smyrna, Tennessee, during the time that Mr. Barnes represented on state time and attendance records that he was 130 miles away working for TWRA at Dale Hollow Lake, we question the validity of the 9.0 hours Mr. Barnes claimed he had worked on September 4, 1993.

Based on the analysis above, it appears that Mr. Barnes was paid for 16.5 hours associated with September 3-4, 1993, that he was not due. Based on Mr. Ken Tarkington's calculation that Mr. Barnes' received a gross hourly pay of \$20.14 at retirement for his total accrued annual leave, it appears that Mr. Barnes received \$332.31 in salary for September 3-4, 1993, that he was not due.

In addition, Mr. Barnes claimed on the agency's SMARS that he had driven his state vehicle on agency business 196 miles on September 3, 1993, and 223 miles on September 4, 1993, for a total of 419 miles. Mr. Eric W. Vance, Motor Vehicle Management, Department of General Services, calculated that based on the state cost and depreciation per mile of \$0.18, Mr. Barnes owed the agency \$75.42 for using his state vehicle for personal use during these two days. Moreover, Mr. Barnes received \$38.00 he was not due for per diem meal reimbursement on state travel claims he submitted to the agency for September 3-4, 1993. Based on our review, it appears that Mr. Barnes owes the State of Tennessee \$332.31 for the 16.5 hours he received in salary, \$38.00 for the improper meal reimbursement he received, and \$75.42 for the improper use of a state vehicle, for a total of \$445.73, for September 3-4, 1993.

We found no evidence indicating that Mr. Barnes did not work for TWRA, as he reported, on September 5, 1993.

Overlap of Time Served in the National Guard and Time Worked for TWRA

Our review included a comparison of Mr. Barnes' TWRA time and attendance with his military time and attendance records from the Tennessee National Guard. We compared Mr. Barnes' TWRA time and attendance sheets and state travel claims with his military orders, leave and earning statements, military travel claims, unit training schedules, and unit training certificates to determine if Mr. Barnes had served in the National Guard during hours he claimed he had worked for TWRA.

Based on the above documentation, and on discussions with personnel of the Tennessee National Guard, Department of the Military, it appears that Mr. Barnes had falsified TWRA time and attendance records and received pay from the State for at least 45 hours spanning 8 days that he was serving duty for the Tennessee National Guard. However, because Mr. Barnes only used 13 of the 15 days of annual military leave time state employees are allowed during this period, we

are questioning only 30 of the 45 hours that Mr. Barnes was apparently not working for TWRA. Based on the \$20.14 hourly rate, Mr. Barnes was paid \$604.20 to which he was not entitled in the form of annual leave at his retirement.

In addition, Mr. Barnes claimed on the agency's time and attendance reports that he had driven his state vehicle on agency business 749 miles on these 8 days. Based on calculations by the Department of General Services, Division of Motor Vehicle Management, Mr. Barnes owed the state \$134.82 for using his state vehicle for personal use during these days. Furthermore, Mr. Barnes received \$68.00 in travel claim reimbursement for meals on these days (See Exhibit 3).

Based on our review, it appears that Mr. Barnes owes the State of Tennessee \$604.20 for the 30 hours he received in salary, \$68.00 for improper meal reimbursement he received, and \$134.82 for the improper use of a state vehicle, for a total of \$807.02 associated with the time he was serving in the National guard while claiming to be working for TWRA.

Referral to State Attorney General and District Attorney General

On March 8, 1996, we submitted our findings pertaining to Mr. Barnes' actions to the Attorney General's Office in Nashville, Tennessee, and the District Attorney General's Office for the Thirteenth Judicial District in Cookeville, Tennessee. During an interview with Mr. Barnes on June 7, 1995, he stated that he would be willing to make restitution for the depreciated amount of the equipment, \$2,155.82, and for his personal long-distance telephone calls, \$183.91. The aggregate amount Mr. Barnes stated he was willing to reimburse the state is \$2,339.73.

After our interview with Mr. Barnes, the Division of State Audit determined that Mr. Barnes was inappropriately paid an additional \$1,480.75. We contacted Mr. Barnes' attorney on April 4, 1996, regarding Mr. Barnes' explanation for the apparent improper payment of the additional \$1,480.75. On April 22, 1996, Mr. Barnes, through his attorney, would neither confirm nor deny that he had acted improperly, but he offered to make full restitution in the amount of \$3,820.48. This information was provided by our office to the district attorney on April 22, 1996.

RECOMMENDATIONS

Financial Audit for the year ended June 30, 1994

The weaknesses noted in this report relative to the missing state property and personal long-distance telephone calls were included in our released compliance audit of the Tennessee Wildlife Resource Agency for the year ended June 30, 1994. Management concurred with our findings and recommendations and stated that corrective action would be taken. Management also pointed out that the activities noted in the audit were attributable to Mr. Barnes and the lack of supervision on the part of that employee's regional manager, who had also retired at the same time as Mr. Barnes.

During our next financial audit of the department, we will review management's progress in addressing these issues.

The other issues noted in this special report did not result from specific internal control weaknesses; consequently, no recommendations are presented relative to those issues.