



**Jason E. Mumpower, Comptroller of the Treasury**

*September 12, 2023*

## **Polk County Circuit Court Clerk Employees Paid for Time Not Worked**

An investigation by Tennessee Comptroller’s Office has found that employees within the Polk County Circuit Court Clerk’s office received wages and county-paid benefits totaling at least \$123,065.66 for time not worked.

The clerk allowed multiple employees to submit timesheets claiming 40 hours per week; however, the clerk regularly gave employees one day off each week. Furthermore, the clerk closed the office for one hour during lunch each weekday prior to January 2022. At the direction of the clerk, the employees only regularly worked 28 hours per week (calculated below).



**40 hours (reported hours) – 8 hours (one day off) – 4 hours (lunch off clock) = 28 hours**

The county’s personnel policy states that a full-time employee must work at least 32 hours per week. Full-time employment is required to receive annual leave, sick leave, compensatory time, and an option for insurance coverage by the county.

The Comptroller’s investigative report describes all of the benefits received but not earned. The amounts of these benefits are summarized below.

Time Not Worked	\$27,024.44
Unsupported Comp Time	\$1,943.51
Annual Leave Taken	\$358.75
Sick Leave Taken	\$347.05
Insurance Provided	\$93,391.91
<b>Total</b>	<b>\$123,065.66</b>

Seven circuit court clerk employees also improperly received a total of 108.92 of service credits with the Tennessee Consolidated Retirement System. Because the employees were regularly working only 28 hours per week, they were not entitled to receive full-time service credits with TCRS.

“The Polk County Circuit Court Clerk should also discontinue the use of signature stamps in the office,” said Comptroller Jason Mumpower. “A signature stamp of a Polk County judge was improperly used by the clerk’s office on two expungement orders. Internal controls over the use of signature stamps are inherently weak, and state law does not provide authority for their use.”

To view the investigative report, go to [tncot.cc/doireports](https://tncot.cc/doireports). To view a map depicting Comptroller investigations, go to [tncot.cc/mappinginvestigations](https://tncot.cc/mappinginvestigations).

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