



## COMPTROLLER'S INVESTIGATIVE REPORT

### Maury County Solid Waste

*June 19, 2020*

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



**DIVISION OF INVESTIGATIONS**



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

June 19, 2020

Maury County Mayor  
and County Commission  
41 Public Square  
Columbia, TN 38401

and

Maury County Solid Waste Director  
1233 Lawson White Drive  
Columbia, TN 38401

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Maury County Solid Waste, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 22<sup>nd</sup> Judicial District, certain state legislators, and various other interested parties. A copy of the report 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", written over a light blue circular background.

Justin P. Wilson  
Comptroller of the Treasury

JPW/MLC

# INVESTIGATIVE REPORT

## Maury County Solid Waste

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Maury County Solid Waste Department. The results of the investigation were communicated with the Office of the District Attorney General of the 22<sup>nd</sup> Judicial District.

### BACKGROUND

The Maury County Solid Waste Department (solid waste) operates 9 convenience centers for residents in Maury County. The solid waste transfer station accepts electronic waste, household trash, tires, paint, and other recyclables. Solid waste officials maintain records of recycled materials to assist in monitoring progress of their goals to reduce and divert intake waste from the landfill. The sale of certain recycled materials also creates a revenue stream for the county.



### INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Investigators obtained information that employees were scavenging certain recyclable items delivered to solid waste as well as information that employees worked on their personal vehicles or other private vehicles and property in the solid waste maintenance garage.

Our investigation revealed the following deficiencies in internal control and compliance that could have allowed improper and/or illegal activities to occur:

**Deficiency 1: Solid waste officials have not adopted or implemented a policy to prohibit scavenging scrap**

Although some recyclable items, such as certain metals and batteries, have sufficient value to provide a revenue stream for the system, solid waste officials did not adopt or implement a policy prohibiting employees from scavenging such items. Solid waste management, staff, and vendors provided investigators with inconsistent information regarding the handling of recyclables. For instance, solid waste management claimed that they were sending batteries to the current recycling

**Exhibit 1**



*Batteries observed at solid waste transfer station.*

vendor for the county. The vendor had no documentation that it had ever received batteries from solid waste prior to the investigation, although investigators observed that batteries were physically separated at the solid waste facility and employees told investigators that a full box had recently been removed. **(Refer to Exhibit 1.)** Scavenging or facilitating others to scavenge materials received at the facility could be a violation of criminal statutes. At a minimum, these actions deprive solid waste of the economic benefit that could be derived from the sale of these materials and presents opportunity for employees to receive improper personal benefit, and they should be strictly prohibited.

**Deficiency 2: Solid waste officials have not adopted or implemented a policy prohibiting the use of county facilities to work on personal vehicles or equipment**

Solid waste officials failed to adopt a policy prohibiting the use of county facilities and other property for personal work on, or repair of, private vehicles and equipment. Multiple employees acknowledged that such work had occurred in the solid waste maintenance garage.

Maintenance facilities and the related tools and equipment are for the benefit of the county. Allowing private work on county property, whether during normal working hours or non-working hours, could be a violation of criminal statutes. At a minimum, work on private vehicles or equipment on county property produces potential liability for the county and creates the appearance of improper personal benefit and should be strictly prohibited.

Government officials hold a position of public trust and therefore must strive to hold themselves and their employees to the highest standards. Officials should not engage in any action, whether specifically prohibited by statute, regulation, or policy, which might result in or create the appearance of private gain, preferential treatment, or impeding government efficiency. Solid waste officials should strictly prohibit employees or others from scavenging materials received at the facility and from bringing private vehicles, equipment, or parts of any kind to the county premises for the purpose of making mechanical or other repairs or to perform other personal work.

Solid waste officials indicated that they have corrected these deficiencies.