



COMPTROLLER'S INVESTIGATIVE REPORT

Scott County Election Commission

November 18, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

November 18, 2025

Scott County Commissioners
2845 Baker Highway
Scott County Office Building
Huntsville, TN 37756

Scott County Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Scott County Election Commission, 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 appointed *Pro Tem*, 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 blue ink, appearing to read "J. E. Mumpower", with a long horizontal flourish extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Scott County Election Commission

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Scott County Election Commission. The investigation was initiated after the Comptroller's Office Division of Local Government Audit identified and reported questionable travel expenses. The investigation was limited to selected records for the period July 2023 through May 2025. The results of the investigation were communicated with the District Attorneys General Conference, who was appointed as *Pro Tem* in this matter pursuant to Tenn. Code Ann. § 8-7-106.

BACKGROUND



The Scott County Election Commission (SCEC), located in Huntsville, Tennessee, is composed of five commissioners that are appointed by the state election commission; three members must be of the majority party in the state, appointed by members of the state election commission from that party, while the remaining two members will be of the minority party, similarly appointed by the minority members of the state election commission. The SCEC is responsible for conducting all federal, state, and municipal elections in Scott County (county), as well as

being responsible for voter registration, candidate qualification, candidate petitions, legal notices, campaign financial record maintenance, ballot preparation, poll worker training, and voting machine maintenance.

The SCEC appoints an administrator of elections (administrator) who is the chief administrative officer of the SCEC and oversees daily operations and supervises other SCEC employees. The county reimburses SCEC employees for business expenses as requested and approved by the administrator and in accordance with county policy. Per county *Travel Policy and Reimbursement Procedures* (county policy), reimbursement rates will normally mirror state travel regulations, and any changes in state rates will apply.

RESULTS OF INVESTIGATION

1. SCOTT COUNTY ELECTION COMMISSION EMPLOYEES RECEIVED QUESTIONABLE TRAVEL REIMBURSEMENTS TOTALING AT LEAST \$3,333.88

From July 2023 through December 2024, SCEC employees received questionable reimbursements for conference travel expenses totaling at least \$3,333.88, as follows:

A. Lodging

From July 2023 through December 2024, SCEC employees received reimbursements for questionable conference lodging expenses totaling at least \$3,175.45. The questionable lodging expenses (**Refer to Exhibit 1**) were for authorized conferences, but at amounts greater than the county-approved rates and approved conference rates. Per county policy, lodging expenses mirror the state comprehensive travel regulations, which allow either the federal CONUS (Continental United States) rate or an approved conference rate.

Exhibit 1



One of two houses rented by two SCEC employees on 12/4/2024 and 12/5/2024 for lodging totaling \$830.28 above county-approved rates

Summary of Questionable Lodging Expenses					
Dates	Expenses (A)	County Approved Rates (B)	Questionable Expenses (A+B)	Notes	
12/5/2023	\$ 1,063.54	\$ (329.04)	\$ 734.50	3 rooms above county-approved rate	
12/6/2023	\$ 1,063.54	\$ (329.04)	\$ 734.50	3 rooms above county-approved rate	
12/7/2023	\$ 1,063.54	\$ (329.04)	\$ 734.50	3 rooms above county-approved rate	
5/5/2024	\$ 617.56	\$ (546.72)	\$ 70.84	2 rooms above county-approved rate	
5/6/2024	\$ 617.55	\$ (546.72)	\$ 70.83	2 rooms above county-approved rate	
12/4/2024	\$ 640.64	\$ (225.50)	\$ 415.14	2 houses above county-approved rate	
12/5/2024	\$ 640.64	\$ (225.50)	\$ 415.14	2 houses above county-approved rate	
Total Questionable Lodging Expenses			\$ 3,175.45		

B. Meals

During a December 2024 annual conference, SCEC employees were reimbursed seven meals for their spouses, totaling \$158.43 (**Refer to Exhibit 2**). The county reimbursed actual meal costs, which is allowed by county policy, instead of providing employees with a daily per diem for meals and incidentals as authorized by state comprehensive travel regulations. While the employees' spouses were part-time seasonal SCEC employees, the SCEC did not pay to register the employees' spouses for the annual conference. Per county policy, "Under no circumstances will charges associated with spouse or dependent travel, meals, and entertainment qualify for reimbursement under this regulation."

Exhibit 2

Austin's Steak & Homestyle Buffet 900 Merchant Dr Knoxville, TN United States, 37912 Tel: +1 8654741819 Printed December 4, 2024 at 12:49 PM		PAULA DEEN'S FAMILY KITCHEN 131 The Island Drive Ste. 8101 Pigeon Forge, TN 37863 Phone 865-366-1510 PaulaDeensFamilyKitchen.com	
December 4, 2024 at 12:49 PM Table: 23 2 guests Party Name: 222 Sales Tax 9.25% #:		Order #: 103470 Server: Autumn 1080 [REDACTED] Tbl 86/1 Chk 9279 Dec06'24 11:29AM Gst 2	
2 x Famous Iced Tea \$4.98 2 x Adult Lunch Buffet \$25.98 Food Total \$25.98 Drinks Total \$4.98 Sub Total \$30.96 Sales Tax 9.25% \$2.86 Total \$33.82 ✓ Cash \$40.00 Change \$6.18		Dine In 1 Fountain Drink 3.75 1 Tea / Lemonade 3.75 1 Pot Roast 0.00 2 Adult A Lunch Pot Roast 39.98 Chk & Dumplings Green Beans Fr Okra Broc Casserole Cream Corn Subtotal 47.48 Tax 5.10 11:57AM Total 52.58 ✓	

Restaurant receipts reimbursed by the county that included meals for employees' spouses

According to the administrator, she believed SCEC employees could spend any amount for travel expenses if the total travel expenses for the fiscal year were less than the authorized amounts in their county travel budget. Investigators noted that for fiscal year 2024, the SCEC's county travel budget was overspent by \$2,409.77.

The administrator and county officials should not approve conference lodging reimbursements more than the CONUS or conference-approved rates. In addition, the administrator and county officials should not approve meal reimbursements for anyone not authorized to attend training, conferences, or other business-related travel. Finally, the SCEC's travel expenses should not exceed the authorized amounts in the county's SCEC travel budget. The county should reimburse employees daily per diem amounts for approved business travel meals and incidentals, as authorized by state comprehensive travel regulations, instead of actual meal costs.

Summary of Questionable Conference Travel Expenses	
Expense Type	Total
Lodging	\$ 3,175.45
Meals	\$ 158.43
Total	\$ 3,333.88