TENNESSEE COMPTROLLER OF THE TREASURY

COMPTROLLER'S INVESTIGATIVE REPORT

City of Madisonville Police Department

May 9, 2025

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF INVESTIGATIONS

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

May 9, 2025

City of Madisonville
Board of Aldermen
400 College Street North
Madisonville, TN 37354

City of Madisonville Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the City of Madisonville Police Department, 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 10th 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,

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

City of Madisonville Police Department

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the City of Madisonville Police Department. The investigation was limited to selected records for the period February 1, 2022, through December 31, 2023. The results of the investigation were communicated with the Office of the District Attorney General of the 10th Judicial District.

BACKGROUND

The City of Madisonville (city), located in Monroe County, has approximately 5,132 residents and is governed by a mayor, a board of aldermen, and a city recorder. The Madisonville Police Department (department) serves as the primary law enforcement agency for the city and operates under the leadership of a chief of police. The department employs officers responsible for criminal investigations, patrol, and evidence management. The department issues fuel purchasing cards to full-time police officers to refuel their patrol vehicles.

Former Madisonville Police Officer Bobby Woods began working for the city as a part-time officer with the department in May 2021. He left in August 2021 to obtain his Peace Officer Standards & Training Commission (P.O.S.T.) certification. After earning his P.O.S.T. certification, Woods resumed work as a part-time officer and was promoted to full-time patrolman in March 2022. Upon his promotion, the department issued him a patrol car and a fuel purchasing card for work-related fuel purchases. Woods resigned from the department on December 4, 2023.

RESULTS OF INVESTIGATION

1. FORMER CITY OF MADISONVILLE POLICE OFFICER BOBBY WOODS MISAPPROPRIATED AT LEAST $3,072.71

Investigators determined that Woods misappropriated at least $3,072.71 in fuel purchasing card charges on 84 occasions. Woods made fuel purchases while he was off duty, outside of the Madisonville city limits without a documented reason for leaving the city, and when fuel amounts purchased were greater than his assigned patrol vehicle's fuel tank capacity.

Woods admitted to investigators that he used his department-issued fuel purchasing card for personal use.

2. FORMER CITY OF MADISONVILLE POLICE OFFICER BOBBY WOODS MADE QUESTIONABLE EXPENDITURES TOTALING AT LEAST $2,270.43

Investigators determined that Woods made questionable fuel purchasing card expenditures totaling at least $2,270.43 on 76 occasions. These included fuel purchases supported by odometer readings that reflected mileage lower than what would be expected to justify the amount of fuel purchased using his department-issued fuel purchasing card.

On May 7, 2025, the Monroe County Grand Jury indicted Bobby Mack Woods on one count of Theft of Property $2,500 to $10,000, one count of Fraudulent Use of Debit or Credit Card $2,500 to $10,000, and one count of Official Misconduct.

The charges and allegations contained in the indictment are merely accusations of criminal conduct, and not evidence. The defendant is presumed innocent unless and until proven guilty beyond a reasonable doubt and convicted through due process of law.

City of Madisonville Police Department Investigation Exhibit

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed internal control and compliance deficiencies, some of which contributed to Wood's ability to perpetrate his misappropriation without prompt detection. These deficiencies include:

Deficiency 1: **The City of Madisonville failed to document internal controls or to maintain written policies and procedures**

The City of Madisonville failed to document internal controls over operations, including department-issued fuel purchasing cards, and until June 2024, they failed to adopt a written policy prohibiting city employees from using city-purchased fuel in personal vehicles. Policies should specify acceptable use of the city's assets and establish control activities to mitigate risks related to disbursement transactions. City officials failed to establish a formal written purchasing policy. The *Internal Control and Compliance Manual for Government Entities and Other Audited Entities in Tennessee* recommends that local governments maintain written policies and procedures for internal controls, travel, personnel, and purchasing. The lack of documented internal controls and a formal written purchasing policy increases the risk of fraud, waste, or abuse. The city adopted a policy governing fuel purchasing card use on June 27, 2024.

Deficiency 2: City of Madisonville officials failed to report allegations of fraud, waste, or abuse to the Comptroller's Office as required by state statute

City of Madisonville officials failed to report Woods's misappropriation to the Office of the Comptroller of the Treasury. Tenn. Code Ann. § 8-4-503 states, "A public official with knowledge based upon available information that reasonably causes the public official to believe that unlawful conduct has occurred shall report the information in a reasonable amount of time to the office of the comptroller of the treasury." Tenn. Code Ann. § 8-4-502(3) defines "a reasonable amount of time" as no more than five working days. City officials did not report their knowledge of unlawful conduct by Woods to the Comptroller's Office as required.

Department officials indicated that they have corrected or intend to correct these deficiencies.