



COMPTROLLER'S INVESTIGATIVE REPORT

City of Celina

November 6, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

November 6, 2025

City of Celina Mayor and
Board of Aldermen
330 Dow Avenue
Celina, TN 38551

City of Celina Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the City of Celina, 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 13th 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 blue ink, appearing to read 'J.E. Mumpower', with a long horizontal line extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

City of Celina

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the City of Celina. The investigation was initiated after City of Celina officials identified and reported questionable purchases made by the former city clerk with the city debit and city fuel cards. The investigation was limited to selected records for the period July 1, 2024, through January 30, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 13th Judicial District.

BACKGROUND



The City of Celina (city) is located in Clay County, Tennessee, and serves a population of approximately 1,400 residents by providing public safety, water and sewer services, parks and recreational services, street maintenance and repair, and general administrative services. Under the supervision of the city mayor and board of aldermen, the office of city recorder is responsible for the daily operation of city government activities and support services, including

purchasing, payroll, and other accounting functions. The office of the city recorder encompasses several key positions to help carry out its functions, including the position of city clerk. The responsibilities of the city clerk are at the discretion of the city recorder and include, but are not limited to:

- Making authorized purchases for the city
- Issuing vendor checks for approved purchases
- Reconciling city fuel card statements to detailed store receipts

Tabitha Short was hired as city clerk on March 17, 2021. Aside from the city clerk's primary responsibilities, during the city recorder's personal leave of absence beginning on November 15, 2024, the city clerk was also responsible for:

- Attending monthly board meetings
- Reconciling monthly bank statements for the city's general operating account
- Maintaining the city debit and city fuel cards in a secure location

Short's employment was terminated by the city on January 30, 2025.

RESULTS OF INVESTIGATION

1. FORMER CITY CLERK TABITHA SHORT MISAPPROPRIATED FUNDS TOTALING AT LEAST \$1,148.71 FROM THE CITY OF CELINA

During the investigative period, the former city clerk, Tabitha Short, misappropriated city funds totaling at least \$1,148.71. Short misappropriated city funds by making personal purchases with the city's debit and fuel cards and receiving compensation for time not worked.

A. Personal Purchases Using the City Debit Card

The city maintains one debit card that is used to conduct city business. The debit card is associated with the city's general operating bank account, which encompasses the majority of city operations. There is no policy in place addressing proper usage of the city debit card, nor does the city utilize sign-in or sign-out procedures to control the use of the city debit card.

The city recorder told investigators that employees call and request a purchase order number from the city clerk prior to making a purchase, but no management approval is required. Short maintained the city debit card in her office and told investigators that she used it to make personal purchases. Detailed store receipts indicate that Short made personal purchases at multiple businesses (**Refer to Exhibit 1**).

Exhibit 1

 FAMILY DOLLAR #3720 417 Brown Street Celina, TN 38551 4235500412 MARL SPEC BLND RED BOX KING 028200005656 p17.80 T 2 @ 8.90 REGULAR PRICE 18.70 TC BC POWDER 18CT 042037102852 4.50 T EATZ FDGE COVRD PEANUT BTTER COOKIE 7OZ 032251009228 2.25 F OEP CHICKEN TORTILLA SOUP 18.3OZ 041196136081 2.50 F JD SAUS EGG CHS CROISSANT 3.5OZ 4CT 077900502101 7.50 F SPRITE CAN 16FLOZ 049000053432 1.50 F SPRITE CAN 16FLOZ 049000053432 1.50 F \$0.50 OFF 0.50- SUBTOTAL \$37.05 TAX1 \$2.13 TAX2 \$1.03 T O T A L \$40.21 DEBIT \$40.21 US Debit *****4997 CHIP READ Approved AUTH# 013549 SEQUENCE NO: 192301 ONLINE PIN VERIFIED Mode: Issuer AAC - 12256CA488EFB4DB AID: A0000000042203 ARC: Z3 ITEMS 8 01-13-2025 16:16:33 03720 02 7213581 1923 01-13-2025 16:16:33 03720 02 7213581 1923	 Save money. Live better. WAL*MART 2704870780 Mgr. RALPH TOMPKINSVILLE, KY ST# 2654 OP# 9051 TE# 51 TR# 3457 <table style="width: 100%;"> <tr> <td>SPIDERMAN</td> <td>501099613962</td> <td>10.00</td> </tr> <tr> <td>PRO ANIME</td> <td>019305206924</td> <td>19.00</td> </tr> <tr> <td>ZIPVAC3IN1</td> <td>084135118842</td> <td>22.88</td> </tr> <tr> <td>TODDLER TOY</td> <td>006224350310</td> <td>49.88</td> </tr> </table> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: right;">SUBTOTAL</td> <td>101.76</td> </tr> <tr> <td style="text-align: right;">TAX 1 6 %</td> <td>6.11</td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td>107.87</td> </tr> <tr> <td style="text-align: right;">MASTERCARD DEBIT TEND</td> <td>107.87</td> </tr> <tr> <td style="text-align: right;">MASTERCARD **** * 4997</td> <td></td> </tr> <tr> <td style="text-align: right;">CHANGE DUE</td> <td>0.00</td> </tr> </table> # ITEMS SOLD 4 TC# 0863 2199 5339 5589 6018 7  12/23/24 18:45:13	SPIDERMAN	501099613962	10.00	PRO ANIME	019305206924	19.00	ZIPVAC3IN1	084135118842	22.88	TODDLER TOY	006224350310	49.88	SUBTOTAL	101.76	TAX 1 6 %	6.11	TOTAL	107.87	MASTERCARD DEBIT TEND	107.87	MASTERCARD **** * 4997		CHANGE DUE	0.00
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Examples of Short's personal purchases made with the city debit card

Short's personal purchases, using the city debit card, are summarized in the table below.

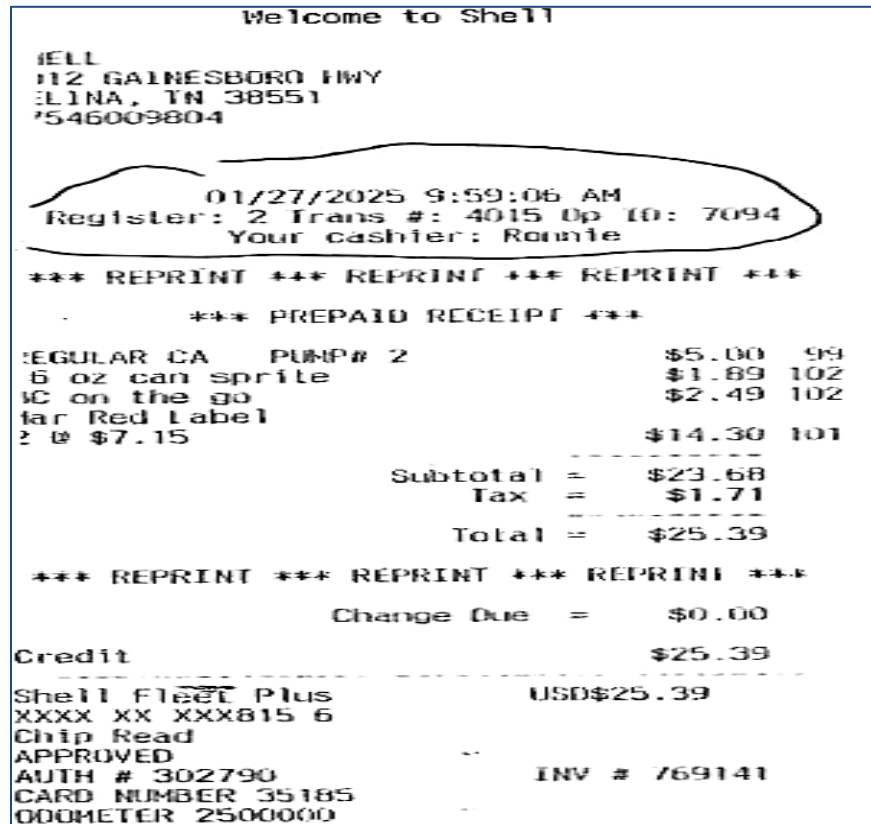
Type of Personal Purchases Using the City Debit Card	Amount
Cigarettes	\$227.35
Individual Food & Drink Items	226.55
Personal Utility Bill	92.20
Toys	78.88
Over-the-Counter Medication	60.00
Handheld Floor Cleaner	22.88
Clothing	10.00
Related Sales Tax	<u>50.60</u>
Total Personal Purchases Using the City Debit Card	<u>\$768.46</u>

B. Personal Purchases Using the City Fuel Card

The city utilizes Shell fuel cards to purchase fuel for city operations. The city fuel cards are assigned to employees on an as needed basis based on job responsibilities. Each city fuel card has a unique number, which enables city management to review transaction activity for any card through the city's online Shell account. Employees must enter the vehicle's odometer reading when purchasing fuel with a city fuel card, but this control is not applicable to general merchandise purchases. Investigators were unable to determine whether management failed to set city fuel card controls within its online account, restricting purchases to fuel only, or if the former city clerk changed established control settings in the online account to allow for general merchandise purchases. General merchandise includes any purchases other than fuel.

Short told investigators that she used city fuel card #16 to make personal purchases. City fuel card #16 is designated for the "office" and used by the city for travel purposes. Detailed store receipts indicate that Short used the city fuel card to purchase both fuel and general merchandise (**Refer to Exhibit 2**). Investigators determined personal purchases using city fuel card #16, totaling at least \$38.00, were made by Short during the investigative period.

Exhibit 2



An example of Short's personal purchase with the city fuel card

Short's personal purchases, using the city fuel card, are summarized in the table below.

Type of Personal Purchases Using the City Fuel Card	Amount
Cigarettes	\$21.45
Individual Food & Drink Items	6.27
Gas	5.00
Over-the-Counter Medication	2.49
Related Sales Tax	<u>2.79</u>
Total Personal Purchases Using the City Fuel Card	<u>\$38.00</u>

C. Compensation for Time Not Worked

The city's policy manual and the Fair Labor Standards Act define overtime as one-and-one half times an employee's regular rate of pay for all hours worked in excess of a 40-hour work week. Additionally, city policy addresses on-call service/call-out pay, which requires an on-call employee to always be available by electronic communication and grants a minimum of two hours of overtime pay to an on-call employee who is called out after regular working hours.

Short was assigned a city-owned cell phone and occasionally received calls on this device from the mayor and city recorder after regular working hours. Short told investigators this phone was her only means of communication.

The city policy manual states that timesheets must be signed by the employee and forwarded to their supervisor for review and approval, and an employee's signature attests to the accuracy and completeness of the timesheet. Further, the policy states that any deliberate documentation inaccuracies on timesheets will be considered falsification of records. Short prepared her timesheet weekly and remitted it to the city recorder for payroll processing. Investigators were unable to determine whether Short's timesheets were reviewed and approved by her supervisor due to the lack of supervisory signatures. Primarily, Short's immediate supervisor was the city recorder, but during the city recorder's leave of absence, the city mayor supervised Short's position.

Short falsely reported and received twelve hours of overtime pay. Short claimed overtime hours for phone calls received from the city mayor after regular working hours, but the calls were not received. Short also claimed overtime for hours not worked during an office closure or a meeting that was canceled (**Refer to Exhibit 3**).

Exhibit 3

1	8am to 4pm 8hrs	2	8am to 4pm 8hrs	3	8am to 4pm 8hrs	4	8am to 4pm 8hrs	5	8am to 4pm 8hrs	6	8am to 4pm 8hrs	7	40hrs
8	8am to 4pm 8hrs	9	8am to 4pm 2hr meeting 10hrs	10	8am to 4pm 8hrs	11	8am to 12pm 4hrs	12	8hrs 1/2 sick day	13	8am to 4pm 8hrs	14	42hrs
15	8am to 4pm 8hrs	16	8am to 4pm 8hrs	17	8am to 4pm 8hrs	18	8am to 4pm 8hrs	19	8am to 4pm 8hrs	20	8am to 3pm no lunch 8hrs	21	42 hrs 2hr cell work
22	8am to 4pm no lunch 9hrs	23	Holiday 8hrs 2hr phone	24	Holiday 8hrs	25	Holiday 8hrs	26	Holiday 8hrs	27	Holiday 8hrs 2hr call	28	45hrs

An example of Short's timesheet with overtime reported

Short received total compensation of at least \$342.25 for hours not worked. This total includes the city's portion of employee payroll taxes and retirement contributions.

Summary of Misappropriation by Tabitha Short

Description	Amount
A. Personal Purchases Using the City Debit Card	\$768.46
B. Personal Purchases Using the City Fuel Card	38.00
C. Compensation for Time Not Worked	<u>342.25</u>
Total Misappropriation	<u>\$1,148.71</u>

2. SHORT MADE QUESTIONABLE PURCHASES AND RECEIVED QUESTIONABLE COMPENSATION TOTALING AT LEAST \$645.16

Short received questionable compensation (\$403.21) and made questionable purchases using the city debit and city fuel cards (\$241.95), totaling at least \$645.16. Short reported and received overtime pay totaling \$403.21 for phone calls she received on her city-owned cell phone from the city mayor and city recorder after regular working hours. The calls ranged from one minute to ten minutes in length, but Short claimed two hours of overtime for each instance. This amount was deemed questionable because the city policy does not clearly define on-call service and management's intention for call-out pay. Additionally, Short made questionable purchases totaling \$241.95 using the city debit and city fuel cards. Short could not provide adequate supporting documentation for these purchases. Without adequate supporting documentation, investigators could not determine if these purchases were for the benefit of the city; therefore, any or all of these questionable purchases could be deemed misappropriated.

3. SHORT RECEIVED COMPENSATION FOR UNUSED VACATION LEAVE TOTALING \$807.56 IN VIOLATION OF CITY POLICY

Investigators determined that Short received compensation for unused vacation leave totaling \$807.56 in violation of city policy, which included the city's portion of employee payroll taxes and retirement contributions. The city policy states that if an employee has unused vacation leave at the time of voluntary separation from employment, the unused balance will be paid out at the employee's regular base rate of pay. Furthermore, resignation in lieu of termination or resignation while under investigation disqualifies an employee from the payout of unused vacation leave.

Short's employment was terminated on January 30, 2025, disqualifying her from receiving compensation for her unused vacation leave balance. However, on February 13, 2025, Short received compensation for the balance, which consisted of five unused vacation days. City management issued this payment in violation of city policy.

4. CITY OF CELINA EMPLOYEES MADE QUESTIONABLE CHARGE ACCOUNT PURCHASES FOR FOOD AND FOOD SUPPLIES TOTALING AT LEAST \$2,870.97

During the investigative period, investigators determined that city employees made questionable purchases for food and food supplies on the city's charge account totaling at least \$2,870.97. The

city maintains a charge account at a local grocery store, which allows purchases to be made without payment throughout the month. A monthly account statement is provided to the city that lists all purchases made during that time period, and the city clerk issues a vendor check as payment for the account balance. Like purchases made with the city debit card, purchases made on the city's charge account do not require management approval. The food and food supplies purchases are questionable because the city does not have a policy governing the purchase of food or food supplies, nor internal controls in place to prevent or detect unauthorized purchases.

The city mayor told investigators that the board of aldermen authorized employee appreciation meals in the past and during Thanksgiving and Christmas holidays. In addition, the city has a monthly birthday party for employees with cake and ice cream. However, detailed store receipts provide no indication of the purpose of the meals, and who was present at the meals could not be determined (**Refer to Exhibit 4**).

Exhibit 4

Type :	SALE	Tre# :	864297
Date :	2024-11-01	Invoice# :	01326221
Time :	08:18:08 to 08:19:38	Term. :	001-002
Cashier :	5 - ANITA		
Customer :	70 - Celina, City of		

Code	Ref	Description	Vnd	Amount	Wght	Qty	Flag
0004900001278		COKE 24 PK CAN		\$12.99		1.00	FS T1
0004900001278		COKE 24 PK CAN		\$12.99		1.00	FS T1
0001800000260		PIL GRAND FLAKY BISC		\$2.99		1.00	FS T1
0001800000260		PIL GRAND FLAKY BISC		\$2.99		1.00	FS T1
		Cpn#: 0000000000502					
0003338360002		ONION YELLOW 3LB BAG 16/3LB		\$1.99		1.00	WFS T1
0001800000260		PIL GRAND FLAKY BISC		\$2.99		1.00	FS T1
		Cpn#: 0000000000502					
0001800000260		PIL GRAND FLAKY BISC		\$2.99		1.00	FS T1
		Cpn#: 0000000000502					
0001800000260		PIL GRAND FLAKY BISC		\$2.99		1.00	FS T1
		Cpn#: 0000000000502					
0001800000260		PIL GRAND FLAKY BISC		\$2.99		1.00	FS T1
		Cpn#: 0000000000502					
0002150000052		LAWRY SEASON SALT 0620G		\$3.65		1.00	FS T1
0005300000636		BORDEN CHS AMER/SNGL		\$1.99		1.00	FS T1
0007602000002		SWAGGERTYS SAUSG		\$4.85		1.00	FS T1
0007602000002		SWAGGERTYS SAUSG		\$4.85		1.00	FS T1
0007602000002		SWAGGERTYS SAUSG		\$4.85		1.00	FS T1
0007602000002		SWAGGERTYS SAUSG		\$4.85		1.00	FS T1
0007602000002		SWAGGERTYS SAUSG		\$4.85		1.00	FS T1
0007602000002		SWAGGERTYS SAUSG		\$4.85		1.00	FS T1
0005150005711		SMKR GRAPE JELLY SQZ		\$2.99		1.00	FS T1
0005150005722		SM STRWBRY SQUZ SPRED 20Z		\$3.45		1.00	FS T1
0003338353650		potatoes idaho 10lb		\$5.99		1.00	WFS T1
0007003861550		ALWAYS SAVE VEG OIL		\$8.99		1.00	FS T1
0020020500000	20020570437	BONELESS PORK CHOPS		\$4.37		1.00	FS T1
0020020500000	20020540444	BONELESS PORK CHOPS		\$4.44		1.00	FS T1
		Charge		\$110.88		1.00	

An example of purchases made on the city's charge account

On November 5, 2025, the Clay County Grand Jury indicted Tabitha Sue Short on one count of Theft of Property less than \$1,000.

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 Celina Investigation Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to Short's ability to misappropriate city funds without prompt detection. These deficiencies included:

Deficiency 1: City of Celina management failed to adequately segregate financial duties

City management failed to adequately separate financial duties. Short was responsible for making purchases, issuing vendor checks, reconciling monthly statements, and maintaining city debit and city fuel cards in a secure location. City management is responsible for designing internal controls to give reasonable assurance of the reliability of financial reporting and the effectiveness and efficiency of operations. Separating financial duties reduces the risk that errors or misappropriations will occur and remain undetected.

Deficiency 2: City of Celina management failed to provide adequate oversight of financial operations

A. Prior Approval of Purchases

City management failed to establish an adequate prior approval system for purchases. Purchases made with the city debit card, city fuel cards, and on the city's charge account did not require prior approval from city management. The city should implement a written prior approval system, such as requiring purchase orders, in which the purchaser must provide relevant details and seek signed approval by an appropriate member of management. Failure to establish an adequate prior approval system for purchases increases the risk that error, fraud, waste, or abuse may occur.

B. Review and Approval of Timesheets

City management failed to review and approve Short's timesheets, resulting in overtime paid but not earned. Sound business practice dictates that payroll records be properly reviewed and approved by an appropriate member of management. Failure to review and approve employee timesheets increases the risk that error, fraud, waste, and abuse may occur.

C. Review and Maintenance of Supporting Documentation

City management failed to adequately review invoices and maintain proper supporting documentation for purchases made to ensure accuracy and validity. The city had no legitimate need or use for some of the items Short purchased, such as cigarettes, individual food items, and children's toys. Furthermore, documentation on file was often incomplete, lacking receipts or invoices to support some purchases. Failure to review and maintain adequate supporting documentation for purchases increases the risk that error, fraud, waste, or abuse may occur.

D. Review and Compliance with Purchasing Policy

City management failed to follow proper purchasing policy, and the city routinely paid sales taxes on city purchases. As a government entity, the city has a sales tax-exempt status on the purchase of qualifying goods and services. Failure to follow proper purchasing procedures in conjunction with the city's tax-exempt status increases the risk of unnecessary expenditures.

Deficiency 3: City of Celina management failed to establish adequate written policies

A. Employee On-Call Service/Call-Out Pay

City management failed to establish adequate written policies governing compensation for city employees who are required to be on-call after regular working hours. City management should ensure that city policy clearly defines on-call service and management's intention for call-out pay. Furthermore, city management should address instances in which on-call service/call-out pay is allowable and instances that are unallowable. City management should ensure all procedures are properly documented and approved, as well as included in the city policy manual. Failure to establish adequate written policies increases the risk that error, fraud, waste, or abuse may occur.

B. Food Purchases

City management failed to establish written policies governing city employees' purchases of food and food supplies. City management should ensure that a food purchasing policy addresses instances in which food and food supply purchases are considered allowable. City management should ensure all procedures are properly approved and formally included in the city policy manual. Failure to establish written policies increases the risk that error, fraud, waste, or abuse may occur.

Deficiency 4: City of Celina management failed to comply with written policy for the pay-out of unused vacation leave

City management failed to comply with city policy and made an unauthorized payment of unused vacation leave. City management should ensure that all policies accurately reflect the practices in place and address the true intentions of city management. Failure to follow city policy increases the risk of unauthorized expenditures.

City management indicated that they have corrected or intend to correct these deficiencies.
