TENNESSEE COMPTROLLER OF THE TREASURY

COMPTROLLER'S INVESTIGATIVE REPORT

Cumberland County Emergency Medical Services & Wilson County Emergency Management Agency

June 18, 2026

Jason E. Mumpower

Comptroller of the Treasury

DIVISION OF INVESTIGATIONS

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

June 18, 2026

Cumberland County Emergency Medical Services
84 Southbend Drive
Crossville, TN 38555

and

Wilson County Emergency Management Agency
110 Oak Street
Lebanon, TN 37087

Department Management:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Cumberland County Emergency Medical Services and Wilson County Emergency Management Agency, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorneys General of the 13th and 15th Judicial Districts, 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

Cumberland County Emergency Medical Services & Wilson County Emergency Management Agency

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Cumberland County Emergency Medical Services and the Wilson County Emergency Management Agency. The investigation was initiated after Cumberland County officials reported allegations that a part-time employee falsified timesheets. The investigation was limited to selected records for the period August 21, 2023, through September 14, 2025. Investigators determined that the part-time employee also worked full-time at the Wilson County Emergency Management Agency and subsequently expanded the investigative scope to include selected records from that agency. The results of the investigation were communicated with the Office of the District Attorneys General of the 13th and 15th Judicial Districts.

BACKGROUND

Cumberland County Emergency Medical Services (CCEMS), located in Crossville, Tennessee, operates from eight stations to provide emergency and non-emergency paramedic care and ambulance transportation to all residents and visitors.

The CCEMS director oversees approximately fifty-five full-time and part-time employees, including emergency medical technicians (EMTs), advanced emergency medical technicians (AEMTs), paramedics, and administrative personnel. During the investigative scope, CCEMS shift supervisors were responsible for reviewing full-time employees' timesheets before the CCEMS director formally approved the timesheets. Since part-time employees could work on multiple shifts (A, B, or C) rather than one assigned shift, the CCEMS director was responsible for reviewing and approving part-time employees' timesheets.

Wilson County Emergency Management Agency (WCEMA), located in Lebanon, Tennessee, operates from eleven stations to provide emergency management and preparedness services, emergency medical care, and fire suppression to residents throughout Wilson County. The

WCEMA director oversees the EMS chief and the fire chief. During the investigative scope, WCEMA shift commanders were responsible for reviewing and approving full-time employees' timesheets.

Adam Johnson worked part-time as an AEMT at CCEMS. Part-time employees do not have a consistent work schedule and can work either 24-hour or 12-hour shifts as staffing needs arise during a two-week pay period. Johnson transitioned from full-time to part-time with CCEMS on August 25, 2023.

Johnson was hired as a full-time AEMT and firefighter at WCEMA on November 27, 2023. Full-time employees are required to work five 24-hour shifts during a 15-day pay period and may work overtime shifts as they become available. At both CCEMS and WCEMA, employees are responsible for reporting their time worked by completing a paper timesheet. Employees then submit their timesheet for management approval, as described above, before the end of the appropriate pay period.

Cumberland County terminated Johnson's employment with CCEMS on September 24, 2025.

RESULTS OF INVESTIGATION

1. ADAM JOHNSON FALSIFIED TIMESHEETS AND RECEIVED COMPENSATION FOR TIME NOT WORKED TOTALING AT LEAST $117,108.63

Adam Johnson falsified timesheets and received compensation for time not worked totaling at least $117,108.63, including $112,626.46 from CCEMS and $4,482.17 from WCEMA. As a CCEMS part-time employee, Johnson falsified his timesheets by reporting shifts that he did not work, resulting in regular and overtime pay. While employed full-time at WCEMA, Johnson falsified his timesheets by reporting overtime shifts that he did not work.

A. Johnson falsely reported 4,271.5 hours of work at CCEMS, resulting in unearned compensation totaling at least $112,626.46

Records revealed that Johnson falsely reported 4,271.5 hours of work on his timesheets at CCEMS. The misappropriation is further detailed in the descriptions and table below:

i. Duplicate Time Reported

Johnson reported time worked at CCEMS while records indicate he was on shift at WCEMA **(Refer to Exhibit 1 and Exhibit 2)**, resulting in unearned compensation totaling at least $64,039.22. Employees of both CCEMS and WCEMA generally work 24-hour shifts, which would prevent an employee from working shifts at both agencies during the same 24-hour period.

Exhibit 1

IT IS AN ABSOLUTE MUST THAT ACTUAL HOURS WORKED BE REPORTED

Day	Date	In	Out	In	Out	TTL WRK HRS	Sick Leave	Personal Leave	Comp Time	TTL REG HRS	TTL O.T. HRS
Mon	7/21	0700	1900			12				12	
Tue	7/22	0700	0700			24				24	
Wed	7/23										
Thu	7/24	0700	0700			84				4	20
Fri	7/25										
Sat	7/26	0700	0700			24					24
Sun	7/27										
Total Week 1						64				40	44

Day	Date	In	Out	In	Out	TTL WRK HRS	Sick Leave	Personal Leave	Comp Time	TTL REG HRS	TTL O.T. HRS
Mon	7/28	0700	0700			84				24	
Tue	7/29										
Wed	7/30	0700	0700			24				16	8
Thu	7/31										
Fri	8/1	0700	0700			24					24
Sat	8/2										
Sun	8/3	0700	0700			24					24
Total Week 2						96				40	56
Total Pay Period						160				80	100

Johnson's CCEMS Timesheet for the Period July 21, 2025, through August 3, 2025

Exhibit 2

	Date	Time In	Time Out	Time In	Time Out	Work Hrs.	Sick Hrs.	Vac. Hrs.	KD/Other
Shift 1	7/20	0730	-	-	0730	24			
Shift 2	7/23	0730	-	-	0730	24			
Shift 3	7/26	0730	-	-	0730	24			
Shift 4	7/29	0730	-	-	0730	24			
Shift 5	8/1	0730	-	-	0730	24			
Shift 6	7/31	0730			0730	24			

Johnson's WCEMA Timesheet for the Period July 18, 2025, through August 1, 2025

ii. Documented Communication Did Not Support Time Reported

Because Johnson was employed part-time at CCEMS and did not work a fixed schedule, supervisors communicated with Johnson regarding his availability to cover vacant shifts. Investigators reviewed documented communication between Johnson and supervisors and identified instances in which Johnson reported shifts on his timesheets that communication records indicated Johnson did not work, resulting in unearned compensation totaling at least $6,887.06.

iii. Additional Unsupported Time Reported

Investigators examined the software system data, shift schedules, and dispatch-prepared crew logs to determine whether Johnson worked shifts reported on his CCEMS timesheets, revealing unearned compensation totaling at least $71,896.52. CCEMS utilized specialized software to manage electronic patient care records. Each ambulance was staffed with at least two crew members who were required to electronically sign the patient care report upon completion for each incident. Investigators identified shifts reported by Johnson for which he was not listed as a crew member on any of the patient care reports maintained in the software system.

iv. Adjustments for Time Worked but Not Reported, Training, and Zero-Call Shifts

After analyzing CCEMS software system data, timesheets, training records, and monthly statistics for zero-call shifts, the total amount credited to Johnson's reported time was $30,196.34.

a. Based on CCEMS software system data and training records, investigators credited Johnson's reported time for time worked and training attended but not reflected on his submitted timesheets, totaling $6,110.99.

b. Investigators also considered the number of shifts where stations received no callouts and performed a statistical analysis to determine the average number of zero-call shifts per month. Since no software system entries exist for zero-call shifts, investigators could not determine the number of instances, if any, that Johnson may have worked on those zero-call shifts. As a result, investigators credited Johnson's reported time to include the monthly average of zero-call shifts, totaling $24,085.35.

Summary of CCEMS Misappropriation by Johnson		
i.	Duplicate Time Reported	$ 64,039.22
ii.	Documented Communication Did Not Support Time Reported	6,887.06
iii.	Additional Unsupported Time Reported	71,896.52
iv.	Less: Adjustments for Time Worked but Not Reported, Training, and Zero-Call Shifts	(30,196.34)
Total CCEMS Misappropriation		**$ 112,626.46**

B. Johnson falsely reported at least 132 hours of work at WCEMA, resulting in unearned compensation totaling at least $4,482.17

Johnson reported time worked at WCEMA while records indicate he was on shift at CCEMS, resulting in unearned compensation of at least $4,482.17. Employees of both CCEMS and WCEMA generally work 24-hour shifts, which would prevent an employee from working shifts at both agencies during the same 24-hour period.

2. JOHNSON RECEIVED QUESTIONABLE COMPENSATION TOTALING AT LEAST $9,699.87

Johnson received questionable compensation totaling at least $9,699.87 from WCEMA. WCEMA employees perform and sign off on specific tasks during their shift, creating a record of the employees' attendance. Additionally, the WCEMA emergency medical, fire, and rescue reporting software requires responding crew members to sign each incident report to verify reporting accuracy. Investigators determined that Johnson reported at least 295 hours on his timesheets for which he was not listed in WCEMA documentation, resulting in questionable compensation totaling at least $9,699.87.

On May 11, 2026, the Wilson County Grand Jury indicted Adam Johnson on one count of Theft over $2,500, one count of Official Misconduct, and one count of Destruction and Tampering with Governmental Records.

On June 16, 2026, the Cumberland County Grand Jury indicted Adam Johnson on one count of Theft over $60,000 and one count of Official Misconduct, and one count of Destruction and Tampering with Governmental Records.

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.

Cumberland County Emergency Medical Services and Wilson County Emergency Management Agency Investigation Exhibit

---

INTERNAL CONTROL DEFICIENCY

Our investigation revealed the following deficiency in internal control, which contributed to Johnson's ability to receive compensation for time not worked without prompt detection:

Deficiency 1: County officials failed to provide adequate oversight of employees' time reporting

A. Cumberland County officials failed to provide adequate oversight of part-time employees' time reporting. County officials approved timesheets without routinely confirming that reported hours reflected actual time worked. Cumberland County officials should ensure that supervisors with direct oversight responsibilities review and approve employee timesheets. Routinely reviewing and confirming employees' reported hours worked reduces the risk that error, fraud, waste, or abuse will occur.

B. Wilson County officials failed to provide adequate oversight of employees' overtime reporting. Shift commanders were responsible for reviewing and confirming the accuracy of the timesheets for their assigned employees' mandatory shifts. Overtime hours could be worked across multiple shifts, however, and were not reviewed by appropriate shift commanders. Routinely reviewing and confirming employees' overtime hours worked reduces the risk that error, fraud, waste, or abuse will occur.

Cumberland County officials and Wilson County officials indicated that they have corrected or intend to correct the deficiency.