



Justin P. Wilson, Comptroller

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Cell Phone Bills Went Unpaid by the New Johnsonville Volunteer Fire Department

The Tennessee Comptroller's Office has released an investigation into a cell phone plan operated by the New Johnsonville Volunteer Fire Department.

Beginning in May 2016, the department established the cell phone plan for the benefit of firefighters and others. The department plan was not created for a government purpose. The cell phone plan bills were supposed to be paid with individual participant money and not with volunteer fire department or government funds.

On April 2, 2018, the cell phone plan invoice carried a delinquent balance of \$22,648. Billing records suggest that at least some participants failed to pay their entire bill from the beginning of the plan's establishment. Although participants apparently paid off a portion of the bill, the cell phone provider suspended the department plan account in April 2018. In August 2018, the account had a delinquent and unpaid balance of \$7,424.

Investigators also determined the volunteer fire department's cell phone plan had no eligibility restrictions. The plan included bills related to 116 phones although the membership of the volunteer fire department was less than 25 firefighters.

The department also failed to pay an estimated \$7,740 in taxes and fees when it improperly used the city's tax-exempt status for the department plan. The plan was established to provide personal cell phone service and was not intended to benefit the city.



The current fire chief advised investigators that the department cell phone plan has been abolished and the department will not enter into such a plan in the future.

Comptroller investigators have reviewed their results with the district attorney general's office of the 23rd Judicial District.

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>

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