



**Jason E. Mumpower, Comptroller of the Treasury**

May 18, 2021

## **Former Greene County Sheriff's Department Employee Pleads Guilty to Theft**

An investigation by the Tennessee Comptroller's Office has resulted in the guilty plea of Stewart Cowles, a former IT system administrator for the Greene County Sheriff's Department.

Investigators determined that Cowles misappropriated \$49,826.20 from the county by engaging in a number of improper practices. These issues are presented below:

- Cowles used a sheriff's department credit card to make apparent personal purchases on Amazon totaling at least \$29,554.14. Some examples of these purchases include a hot tub, an espresso machine, gaming items, and a Bose Speaker System. Cowles altered the invoices that he provided to the county to disguise the purchases as technology equipment for the department.
- Cowles submitted timesheets to the sheriff's department and the Greeneville Police Department – where he also worked as an IT administrator – for the same work hours. Cowles was paid at least \$19,490.46 by the county for 1,592.25 hours in which he claimed to work at both jobs simultaneously.
- Cowles activated a county paid cell phone line for one of his family members. The county paid \$726.03 for approximately 14 months use on this line.
- Cowles continued to use a county paid cell phone number after his employment ended on September 1, 2018. The cost of the usage was approximately \$55.57.

In May 2021, David Cowles pled guilty to one count of theft over \$10,000.

“It is important for government entities to not only review invoices, but also document that all goods have been received,” said Comptroller Jason Mumpower. “This necessary step helps diminish the risk that a government will pay for something that never arrived in its offices.”

To view the investigative report, go to: <https://comptroller.tn.gov/office-functions/investigations/find.html>

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at 800.232.5454, or file a report online at: [tncot.cc/fraud](http://tncot.cc/fraud). Follow us on twitter [@TNCOT](https://twitter.com/TNCOT) and Instagram [@tncot](https://www.instagram.com/tncot)

Media contact: John Dunn, Director of Communications, 615.401.7755 or [john.dunn@cot.tn.gov](mailto:john.dunn@cot.tn.gov)

