



Jason E. Mumpower, Comptroller of the Treasury

November 23, 2021

Former Rhea County Nonprofit Employee Indicted for Theft

Reynaldo Rivera worked for Rhea of Sunshine, Inc.

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Reynaldo Rivera, a former maintenance technician for Rhea of Sunshine, Inc.

Rhea of Sunshine (ROS) is a nonprofit located in Dayton, Tennessee that provides programs for individuals with intellectual and development disabilities. It is primarily supported by public funds received from the Tennessee Department of Intellectual and Developmental Disabilities. ROS owns multiples homes and vehicles to help serve its clients; ROS staff are responsible for maintaining and repairing them.

Investigators determined that Rivera used ROS funds to purchase vehicle parts for his personal use totaling at least \$11,871.

Rivera used the nonprofit's O'Reilly Auto Parts and Advance Auto Parts vendor accounts to purchase the parts for his personal vehicles and his private automotive repair business. For example, Rivera purchased multiple parts for a Chevrolet El Camino, which he was personally restoring.

The investigation also reveals that Rivera misused ROS's tax-exempt certificate when he made personal purchases. Rivera failed to pay at least \$1,157 in sales taxes.



Rivera admitted to purchasing vehicle parts for his personal use without the knowledge of his supervisor. He resigned from his position on January 23, 2019, prior to the start of the investigation.

In June 2021, Reynaldo Rivera was indicted by the Rhea County Grand Jury on one count of theft over \$10,000.

"All Tennessee nonprofits, and especially ones receiving public money, must ensure they are taking steps to prevent fraud, waste, and abuse," said Comptroller Jason Mumpower. "While our investigators found several deficiencies in this case, a major problem was allowing the former maintenance technician to order, charge, and accept delivery of auto parts without sufficient review of invoices."

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. Follow us on twitter [@TNCOT](https://twitter.com/TNCOT) and Instagram [@tncot](https://www.instagram.com/tncot)

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