



Jason E. Mumpower, Comptroller of the Treasury

July 14, 2022

Former Tipton County Sheriff's Deputy Indicted on Three Counts

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Daniel Jacobs, a former deputy for the Tipton County Sheriff's Office (TCSO), along with his acquaintance, Jacob Gardner.

The investigation began after sheriff's office officials reported a questionable transaction related to the sale of a 2010 Lincoln MKZ vehicle on the GovDeals.com website. The sheriff's office uses this site to sell seized assets that have been awarded to the TCSO as well as surplus or obsolete TCSO assets. Jacobs, who worked as the TCSO evidence custodian, had access to the sheriff's office GovDeals.com administrative account to post assets for sale online.

On June 10, 2021, Jacobs attempted to sell the Lincoln MKZ on GovDeals.com for his personal benefit. The vehicle was listed by Jacobs at 1:20 a.m. and purchased approximately 38 seconds later by Jacob Gardner for \$500 using a "buy now" option.

Gardner was later identified as a friend of Jacobs. Jacobs admitted to TCSO officials that he intentionally posted the vehicle for sale so that Gardner could buy it for Jacobs for his personal use.

Following the discovery of the unauthorized transaction, TCSO officials immediately cancelled the sale, and the \$500 payment was credited back to Gardner. On October 14, 2021, the vehicle was properly sold on GovDeals.com for \$2,853.83.

Based upon this investigation, in July 2022, the Tipton County Grand Jury indicted Daniel Jacobs for one count of official misconduct, one count of attempted theft of property over \$2,500, and one count of computer crimes over \$2,500. Jacob Gardner was also indicted for one count of attempted theft of property over \$2,500.

"We recommend the sheriff's office establish a written policy for how the sale of assets should be handled through online platforms," said Comptroller Jason Mumpower. "This policy will provide guidance to employees and decrease the risk of improper activity. I'm pleased to note that TCSO officials indicate they will address this issue."

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations.

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