



Jason E. Mumpower, Comptroller of the Treasury

October 20, 2023

Former Clay County 4-H Leader Kept Personal Pigs on County Property

An investigation by the Tennessee Comptroller's Office has reviewed the operations of the Clay County 4-H Youth Development Program. The program is offered by the University of Tennessee's Institute of Agriculture under the Clay County UT Extension Office.

The investigation primarily focused on a former Clay County UT Extension Office Director who, upon his retirement from that position, went to work for Clay County government as the 4-H Program Assistant for a swine show in 2017 and then continued his employment.

Investigators determined that Clay County resources and utilities were used without authorization to shelter and maintain the 4-H Program Assistant's personal livestock. He raised sows and bred show pigs at the Clay County Fairgrounds and sold piglets to parents of 4-H youth members.



In 2022, county officials asked the 4-H Program Assistant to remove his livestock from the fairgrounds. After the pigs were removed, it was discovered that livestock equipment including numerous gates, self-feeders, PVC pipe waterers, and fencing t-posts belonging to the Clay County government had gone missing from a barn at the fairgrounds.

Investigators have also questioned the 4-H Program Assistant's reported work time with the county. Although he regularly reported 40 hours per week on his time records, he did not regularly assist with the 4-H Program or work from the Clay County UT Extension Office. There is a lack of sufficient evidence reflecting his whereabouts and activities during the hours reportedly worked and compensated.

The investigation also found that while working as the Clay County UT Extension Office Director, he made personal purchases of livestock feed using the extension office's checking account.

The 4-H Program Assistant resigned from his position in July 2022. The results of the Comptroller's investigation were communicated with the Office of the District Attorney General of the 13th Judicial District.

"In addition to ensuring that employees are properly supervised, Clay County should also take steps to improve its process for reimbursing employees," said Comptroller Mumpower. "Some reimbursement requests were submitted as many as 165 days after the expenses were incurred which could be viewed as unsubstantiated within a reasonable time under IRS regulations. These reimbursements should, therefore, have been treated as compensation, which is subject to tax withholdings and should be reported on the employee's Form W-2."

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

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 X/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

