



Jason E. Mumpower, Comptroller of the Treasury

March 22, 2023

Investigation Details a Host of Failures in the Town of Mason Former Town Employees Indicted for Theft and Former Mayor Investigated

The Tennessee Comptroller's Office has released a lengthy investigation covering nearly seven years of malfeasance within the Town of Mason in Tipton County. The investigative report has resulted in the indictments of former town finance officer Reva Marshall, and the town's human resources manager Michele Scott. The town's former mayor, who served from 2015 to 2018, was also investigated.

The former mayor misappropriated at least \$8,774.43 from the town for her personal gain. This includes improper reimbursements and expenses related to various trips, meals, and other personal expenses. For example, in January 2018 she traveled to Monrovia, Liberia on a 10-day trip; the town paid for her airfare, hotel stay, visa and passport applications, and immunizations. A former town employee stated the trip was a personal vacation. The former mayor lost her re-election campaign in November 2018.



Former finance officer Reva Marshall received at least \$80,421.89 in improper wages, benefits, and reimbursements from the town. Investigators found that Marshall submitted timesheets reflecting approximately 2,908 hours of actual time worked; however, she received compensation for 7,000 hours of work. Marshall approved her own timesheets and processed payroll for all town employees until she left her employment with the town in July 2022.

Human resources manager Michele Scott improperly received \$40,622.68 in wages and benefits from the town. Scott's timesheets showed she worked approximately 5,392 hours; however, she received compensation for 7,920 hours.

Both Marshall and Scott also worked full-time for the Memphis-Shelby County School System (MSCSS) while they worked for the Town of Mason. Investigators determined both women double-dipped by receiving compensation from both MSCSS and the Town of Mason for the same hours of work.

Marshall claimed to be working for both entities simultaneously for approximately 812 hours resulting in \$22,642.14 in improper wages and benefits from MSCSS. Scott claimed to work for both entities simultaneously for 264 hours resulting in \$10,242.36 in improper wages and benefits from MSCSS.

Comptroller investigators have also questioned an additional \$11,818.67 of questionable credit card transactions and reimbursements facilitated by the former mayor, and another \$45,691.81 of questionable and unsupported credit cards transactions and reimbursements by town employees.

The Comptroller's Office continues to have enhanced supervision over the Town of Mason's fiscal condition. This includes ensuring the town maintains a balanced budget; requiring the town to provide monthly financial records and reports to the Comptroller's Office; and requiring implementation of policies to address audit findings.

Based upon this investigation, in March 2023, the Tipton County Grand Jury indicted Reva Marshall on one count of theft over \$10,000, one count of theft under \$1,000, and one count of official misconduct. Michele Scott was indicted on one count of theft over \$10,000, one count of theft over \$2,500, and one count of official misconduct.

The Shelby County Grand Jury also handed down indictments against both women in March 2023. Reva Marshall has been indicted on one count of theft over \$10,000, and one count of official misconduct. Michele Scott was indicted on one count of theft over \$10,000, and one count of official misconduct.

"The investigative report includes a list of eight significant deficiencies in the town's government operations that not only led to misappropriation, but have also contributed to the town's long history of audit findings and financial trouble," said Comptroller Jason Mumpower. "In particular, town officials have failed to properly oversee payroll, credit card transactions, cell phones, vehicle maintenance, travel, and inventory. The town has also allowed various hired consultants to have too much control over the town's operations and finances."

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 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

