



Jason E. Mumpower, Comptroller of the Treasury

December 20, 2024

Investigators Find Questionable Spending in City of Sweetwater

An investigation by the Tennessee Comptroller's Office has found that City of Sweetwater officials made questionable credit card purchases totaling at least \$132,680.03 from December 2014 through June 2023.

The city's questionable purchases include:

- \$71,636.67 in food purchases. The city did not have a policy governing the purchase of food. City officials frequently dined at restaurants or food trucks in Sweetwater or nearby cities.
- \$36,009.14 in purchases that were unsupported with written approval, receipts or invoices, and other relevant documentation such as packing slips.
- \$10,287.60 in questionable equipment and supplies such as a knife, photos, health and personal hygiene items, personalized stationery, decorative wooden serving boards, and essential oils and diffusers.
- \$9,843.38 in questionable planning, development, or tourism expenditures including a dry-cleaning service, a purse, a necklace, boutique items, gift cards, tickets to events, and hotel stays in Sweetwater.
- \$4,248.65 in questionable gift purchases and purchases coded to the mayor's contingency account or the commissioners' contingency account.
- \$654.59 in questionable travel expenditures.



A total of \$2,615.99 in taxes or fees were also associated with the questionable purchases noted above.

Investigators also question a City of Sweetwater "employee payback policy" which allows employees to purchase items they want for their job and then pay back the city through authorized payroll deductions. This accounts receivable account (nicknamed the "gun pay" account) included questionable purchases totaling at least \$34,165.66 between December 2014 and June 2023. This practice also increases the risk of error, fraud, waste, or abuse for the city in several areas.

The results of this investigation were communicated with the Office of the District Attorney General of the 10th Judicial District.

"Our investigators have noted multiple deficiencies within the city's financial and business operations that must be addressed," said Comptroller Mumpower. "The city should ensure it has adequate procedures to ensure all purchases are approved, documented, and appropriate. Sweetwater officials must also establish adequate written policies for items like food and gifts."

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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