



**Jason E. Mumpower, Comptroller of the Treasury**

*November 7, 2024*

## **Former Tennessee Department of Revenue Employee Indicted after Double-Dipping Scheme**

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Jeffery Wadding, a former collections officer with the Tennessee Department of Revenue's (TDOR) regional office in Jackson. The investigation began after TDOR officials reported suspected malfeasance to the Comptroller's Office.

Investigators determined that Wadding improperly received at least \$34,131.47 in wages and employer benefits between June 15, 2022 and October 6, 2023.

Wadding was eligible and approved to work from his residence each day instead of being physically present in the department office. In October 2023, TDOR officials became aware that he was working at the Prime Auto USA dealership instead of his approved alternate worksite.

Investigators compared Wadding's TDOR timesheets with his dealership timesheets and found 287 days with an overlap of claimed work time. Wadding received compensation from both entities for the same hours, a practice called double-dipping. The total misappropriated amount includes both unearned salary compensation and payroll benefits.



Wadding admitted to investigators that he performed some work for the dealership while on the clock for TDOR. He was dismissed from the department effective October 20, 2023.

In October 2024, the Madison County Grand Jury indicted Jeffery Wadding on one count of theft of property over \$10,000; one count of destruction, tampering, or fabrication of a government record; and one count of official misconduct.

"The Department of Revenue should consider changes to its alternative workspace solutions policy to require that employees notify the department if their approved alternate worksite changes," said Comptroller Mumpower. "The department should also verify the hours are being worked at the approved alternate worksite."

To view the investigative report, go to [tncot.cc/doireports](https://tncot.cc/doireports). To view a map depicting Comptroller investigations, go to [tncot.cc/mappinginvestigations](https://tncot.cc/mappinginvestigations)

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