



Jason E. Mumpower, Comptroller of the Treasury

June 9, 2026

City of Kingston Investigation Finds Former Finance Director Misappropriated \$131,596

An investigation by the Tennessee Comptroller's Office has determined that former City of Kingston Finance Director Carolyn Brewer misappropriated at least \$131,596.22 between July 1, 2014, and June 30, 2020.

Investigators found that Brewer manipulated leave and compensatory time balances in the city's timekeeping system to receive improper payments. Although the system automatically calculated accruals, investigators determined Brewer made adjustments that increased her leave balances despite maintaining negative leave balances in multiple years. As a result, she received \$41,980.04 in improper vacation leave cash-outs and \$46,386.48 in improper sick leave cash-outs.

Investigators also determined that Brewer received \$18,248.50 in salary and benefits in excess of her budgeted compensation, \$17,905.60 in unearned vacation leave at retirement, and \$7,075.60 in unearned sick leave at retirement. In total, these actions resulted in \$131,596.22 in misappropriated funds.

Additionally, Brewer overstated her annual salary to the Tennessee Consolidated Retirement System (TCRS) by including the impermissible cash-out payments. Her salary reported for retirement purposes was overstated by \$106,615.02, resulting in inaccurate retirement benefit calculations. Investigators also identified similar overstatements for two other city employees totaling at least \$30,360.05.

Carolyn Brewer retired from the city on June 30, 2020. Based upon this investigation, on June 5, 2026, she entered a guilty plea to a Class C felony theft with a three-year TDOC felony sentence at the Roane County Criminal Court. She also paid \$131,596.22 in restitution to the City of Kingston, court costs and fines. She will serve the three-year felony sentence on probation.

"City officials must provide meaningful oversight and ensure financial duties are properly separated," said Comptroller Jason Mumpower. "When one individual controls multiple stages of payroll without independent review, and personnel policies are not followed, the risk of improper payments increases significantly."

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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