



Jason E. Mumpower, Comptroller of the Treasury

September 30, 2026

Former Siam Utility District Office Manager Indicted After Receiving Nearly \$100,000 in Unauthorized and Questionable Compensation

An investigation by the Tennessee Comptroller's Office, working in conjunction with the Tennessee Bureau of Investigation, has resulted in the indictment of former Siam Utility District Office Manager Royce Gentry.

Investigators determined that Gentry processed at least \$98,340.53 in unauthorized and questionable payroll payments and employer paid benefits to himself while serving as the district's office manager. The utility district provides water service to approximately 1,100 customers in Carter County.

On March 31, 2025, Gentry abruptly abandoned his employment without notifying the utility district's board or submitting a letter of resignation. Before leaving that day, investigators determined that he processed two unauthorized payroll checks to himself totaling \$24,364.15 for unused vacation and sick leave. Board members said they routinely signed blank checks at Gentry's request and were unaware the checks would be used to pay his unused leave balances.



Investigators also found that Gentry received at least \$73,976.38 in questionable overtime payments between January 1, 2023 and March 31, 2025. Although the district's personnel policy limited overtime to emergency repairs, Gentry claimed an average of 20 hours of overtime each week. Investigators were unable to verify the accuracy of his reported hours due to inadequate timekeeping practices. During the period reviewed, Gentry received 86% of all overtime paid by the district, and overtime accounted for 41% of his total compensation.

Based upon this investigation, in September 2026, the Carter County Grand Jury indicted Royce Gentry on one count of theft over \$60,000, one count of theft over \$10,000, and two counts of official misconduct.

"Public utility districts must have clear written policies and strong financial oversight," said Comptroller Jason Mumpower. "No employee should be able to approve their own time, issue payments to themselves, or control every aspect of a district's finances without independent review. Those basic safeguards help protect public funds and the customers who rely on these essential services."

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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