



STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
DIVISION OF INVESTIGATIONS

Justin P. Wilson  
Comptroller of the Treasury

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October 26, 2016

Mr. Kevin Helms, City Manager  
City of Harriman  
P. O. Drawer 433  
Harriman, TN 37748

Dear Mr. Helms:

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Harriman Police Department. The results of our special investigation are noted below.

- **Former police chief utilized city employees and property for personal use**

Interviews with police department personnel revealed an environment in which department management tolerated and even ordered abuse related to using department employees and property for personal purposes. Police officers described instances in which they were asked to perform personal errands for the former police chief while on city time. In addition, they told investigators that they sometimes chose either to take vacation time or to adjust their work schedule in order to avoid performing personal services for the former police chief while on city time. Officers stated that they did not feel they could refuse the former police chief's requests, due to fear of reprisal.

Officers stated that, in some instances, they performed noncity-related tasks requested by the former chief using police department vehicles. They also reported that the former police chief used police department vehicles for noncity business, including his outside employment. Investigators also obtained evidence that the former police chief used city-owned equipment in his personal vehicle. He returned that equipment to the city after he resigned.

Although the potential cost of these abuses was minimal, based on department personnel accounts, the management environment that allowed this persistent activity to continue over several years clearly damaged department morale.

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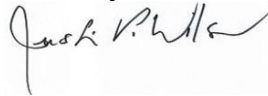
### **Additional Issues**

Our investigation revealed an additional deficiency that contributed to the atmosphere of waste and abuse. This deficiency was:

- City officials failed to implement a method by which employees could report waste and abuse without fear of retaliation.

City officials have indicated they have corrected or intend to correct this deficiency.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin P. Wilson", written over a light blue rectangular background.

Justin P. Wilson  
Comptroller of the Treasury

JPW/RAD