



LAWRENCE COUNTY SHERIFF'S DEPARTMENT

Comptroller's Investigative Report
May 10, 2018

Justin P. Wilson, Comptroller





JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

May 10, 2018

Lawrence County Executive and
Board of County Commissioners
200 West Gaines Street, Suite 201
Lawrenceburg, TN 38464

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury, in conjunction with the Tennessee Bureau of Investigation, conducted an investigation of pertinent records of the Lawrence County Sheriff's Department, and the results are presented herein. These results have been reviewed with the district attorney general for the 22nd Judicial District and with the district attorney general for the 23rd Judicial District Pro Tem.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink that reads "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

JPW/RAD

INVESTIGATIVE REPORT

LAWRENCE COUNTY SHERIFF'S DEPARTMENT

BACKGROUND



Lawrence County is located in southern middle Tennessee, and the Lawrence County Sheriff's Department is located in Lawrenceburg, Tennessee, at the Lawrence County Courthouse. The sheriff's department also consists of a corrections division, which oversees the correctional facility that opened at its current location in 2009.

The sheriff's statutory duties encompass his common law duties and can be grouped into four broad categories: (1) keeping the peace, (2) attending the courts, (3) serving the process and orders of the courts, and (4) operating the jail.

The Lawrence County Jail opened at its current location in 2009 and has a capacity of 262 beds. According to the sheriff, the paid Work Release Program (WRP) was discontinued at the Lawrence County Jail, and only the volunteer WRP is currently in use. Inmates must be sentenced to be in the WRP, must have an extradition waiver, judgment of their sentence, and a completed acknowledgment waiver form. Inmates are released to work for the day to officers, county or city employees, or nonprofit business owners who have completed the supervisor class. The supervisor and inmate must sign out upon exiting the jail and sign in when returning the inmate. The sheriff's department conducts the four-hour supervisor class several times a year, which details the rules and requirements for both supervisors and inmates. Individuals who supervise inmates must complete this class yearly.

INVESTIGATIVE FINDINGS AND RECOMMENDATIONS

FINDING 1: The sheriff and the jail administrator violated multiple laws when they allowed inmates to leave the jail improperly

Our investigation disclosed violations of law regarding inmates at the Lawrence County Jail as follows:

- A. The sheriff and the jail administrator exceeded their authority by allowing inmates to leave the jail unsupervised and without proper court authorization. *Tennessee Code Annotated*, Section 40-35-316, states that only the “sentencing court shall have jurisdiction to grant furlough for any medical, penological, rehabilitative, or humane reason, upon conditions to be set by the sentencing court.”
- B. We reviewed the *Furlough Book* maintained in the Lawrence County Jail. The *Furlough Book* contained 101 entries from November 25, 2014, through May 4, 2017. Only 33 of those entries were properly authorized by a judge. We noted the following issues with some entries:

LAWRENCE COUNTY SHERIFFS DEPARTMENT 931-762-3626		FURLOUGH BOOK				LAWRENCE COUNTY DENTENTION CENTER 240 WEST GAINES LAWRENCEBURG, TN 38464 931-762-3646				
PRISONER NAME	DATE OUT	TIME OUT	PERSON RECEIVING INMATE	PLACE FURLOUGHED TO	JUDGE OR SHERIFF APPROVING FURLOUGH	CORRECTION INITIALS	DATE RETURNED	TIME RETURNED	PERSON RETURNING PRISONER	CORRECTION INITIALS

Information required in the Furlough Book used at the jail

- a. There were 37 furloughs granted by either the sheriff, chief deputy, captain, or the jail administrator.
 - b. There were 24 furloughs that did not have granting approval notated.
 - c. There were seven furloughs granted by a staff member.
 - d. The person’s name receiving the inmate was left blank in one entry.
 - e. Destination of the furlough was left blank on 30 entries.
 - f. The date of the furlough was not notated on four entries.
 - g. The person’s name returning the inmate was left blank in 56 entries.
 - h. We noted that many of the entries were not legible.
- C. Our investigation determined that a Tennessee Department of Correction (TDOC) inmate housed in the Lawrence County Jail was being “loaned out” to sheriff department management and staff to help with chores at their personal property for things such as

cleaning, repair work, lawn care, and painting. Additionally, we noted non-TDOC inmates were also "loaned out." *Tennessee Code Annotated*, Section 4-6-138, deems it unlawful for a person responsible for supervising inmates of the Department of Correction to use inmates, or allow inmates to be used, for personal gain or to work on private property, except as provided by law, and is punishable as a Class E felony as per *Tennessee Code Annotated*, Section 4-6-139. In addition, *Tennessee Code Annotated*, Section 41-2-148, addresses this issue for non-TDOC inmates.

- D. We also determined that inmates were being released to their family members who took them home or out of jail for the day. Inmates in the volunteer WRP should only be signed out to go with city, county, or nonprofit personnel who have completed the required supervisor class training. According to *Tennessee Code Annotated*, Section 8-8-201(3), the sheriff is responsible for taking charge and custody of the jail of the sheriff's county, and of the prisoners therein; receiving those lawfully committed, and keep them personally, or by deputies or jailer, until discharged by law."
- E. We further discovered that inmates in the volunteer WRP were not properly supervised. Instead, some of these inmates were dropped off at public locations and only checked on when the supervising individual had time. In some of these instances, we determined that inmates were visited by their family, friends, or girlfriends, some with contraband. Having unsupervised inmates in public could potentially endanger the public and expose the county to liability.



Ball park at Saint Joseph that unsupervised inmates built

RECOMMENDATION:

Inmates should only be released for allowable reasons and with proper court approval. The *Furlough Book* documentation should be accurate, complete, and maintained so the location of each inmate is known at any given time. Inmates should not be used by department personnel for personal gain or on private property. Inmates should only be released to supervisors who have received the proper training.

FINDING 2: The sheriff exceeded his authority and violated the law by releasing defendants on their own recognizance or on a signature bond after a bond amount had been set by a judge or court official

The sheriff exceeded his authority and violated the law by releasing defendants on their own recognizance (ROR) or on a signature bond without the proper order. In some instances, bond amounts were set by a court or magistrate, but the sheriff did not require the bond to be paid when the defendant left the jail. Consequently, the proper bonding documentation was not on file if the defendant failed to show up at the appointed time for court. Without collecting the bond as collateral, the courts have no means to recover costs associated with apprehending the defendant.

We reviewed the bond reports from the court clerk's office and questioned the sheriff on his acts of releasing defendants on ROR and signature bonds. During our interview, the sheriff acknowledged that he had been releasing defendants in this manner since he came into office in 2010. Also, he acknowledged that one of the judges will now have the defendant rearrested when they show up for their court date and make them pay the stated bond if the sheriff has bypassed the courts' authority by releasing them on ROR or with a signature bond.

Additionally, in reviewing the Jail Event Logs, we noted that the chief deputy and the captain also authorized the release of defendants on ROR or signature bond.

Tennessee Code Annotated, Section 40-11-104, states that only a magistrate or the trial court may release the defendant on the defendant's own recognizance. The sheriff and his staff do not have the authority to authorize the release.

RECOMMENDATION:

The sheriff and his staff should not exceed their authority and violate the law by releasing defendants on their own recognizance or on a signature bond after a bond amount has been set by a judge or court official. Bond amounts set by courts should be collected as collateral.

FINDING 3: The sheriff accepted campaign contributions from families of individuals he released on their own recognizance or on a signature bond

Our review of the sheriff's campaign contributions indicated there were relationships on nine cases where the individuals released on their own recognizance or a signature bond were directly related to a campaign contributor. However, the judge had already set bail for these individuals. Additionally, we found approximately 20 more cases with family or close friends' relationships to the sheriff's contributions donor listing. These relationships present the appearance of the sheriff using his office to help families of those who contributed to his campaign fund in 2014, which could be a violation of ethics and of his oath of office. *Tennessee Code Annotated*, Section 08-08-108, states that

The sheriff shall, besides the oaths prescribed for public officers, take an oath that the sheriff has not promised or given, nor will give, any fee, gift, gratuity, or reward for the office or for aid in procuring such office, that the sheriff will not take any fee, gift, or bribe, or gratuity for returning any person as a juror or for making any false return of any process, and that the sheriff will faithfully execute the Office of Sheriff to the best of such sheriff's knowledge and ability agreeably to law.

RECOMMENDATION:

The sheriff should avoid the appearance of using his office to help families of those who contributed to his campaign and should comply with Tennessee law, ethical standards, and his oath of office.

FINDING 4: The sheriff failed to obtain the appropriate approvals and certifications for two sureties on a court-ordered appearance bond

The Lawrence County General Sessions Court ordered a defendant to appear in court after he was charged with several crimes and ordered the defendant to post a bond totaling \$14,000. A defendant may execute a bail bond and secure it by entering into a written undertaking signed by the defendant and at least two (2) sufficient sureties and having it approved by the magistrate or officer setting bail as per *Tennessee Code Annotated*, Section 40-11-122(2). A surety for this type of bail bond shall be deemed sufficient if it is certified by the circuit court clerk of the county where the defendant resides to the party accepting the bond as per *Tennessee Code Annotated*, Section 40-11-106(b)(1). At a minimum, each of the sureties shall be worth the amount expressed in the undertaking as per *Tennessee Code Annotated*, Section 40-11-123. According to *Tennessee Code Annotated*, Section 40-11-106(b)(1), the sheriff is responsible for determining the sufficiency of the surety and validity of a bond.

For the appearance bond exhibited below, there was no evidence of approval by the magistrate or officer setting bail, nor is there a certification from the court clerk, or any other evidence, as to the sufficiency of the sureties.

APPEARANCE BOND		<input type="checkbox"/> TCA 40-11-115 Unsecured - Representation	<input type="checkbox"/> TCA 40-11-122(1) Secured by Real Estate	<input checked="" type="checkbox"/> TCA 40-11-122(2) Secured by 2 Sureties	<input type="checkbox"/> TCA 40-11-122(3) Professional Bondsmen
<input checked="" type="checkbox"/> GENERAL SESSIONS COURT <input type="checkbox"/> CIRCUIT COURT <input type="checkbox"/> CHANCERY COURT					
IN THE _____ OF LAWRENCE COUNTY, TENNESSEE State of Tennessee vs. _____					
Be it remembered that on the <u>5</u> day of <u>June</u> , 20 <u>17</u> , the persons named below came to me, <input checked="" type="checkbox"/> Jimmy Brown, Sheriff of Lawrence County, or, _____, Judge / Clerk / Magistrate / Deputy Clerk, and asked acceptance of the following:					
I/we, the below-named defendant and/or surety(ies), agree to bind myself/ourselves and pay the State of Tennessee the sum of \$ <u>14,000</u> Dollars unless the defendant appears before the Court indicated, on the <u>8</u> day of <u>August</u> , 20 <u>17</u> , at <u>9 am</u> o'clock (AM or PM), and from day to day until the case(s) is/are finally disposed of, to answer for the offense(s) of: <u>Aggravated Burglary, Criminal Trespass, Criminal Trespass, Vandalism, Driving On Revoked or Suspended License</u>					
and does not depart the Court without leave; and if an appeal is perfected from the Court, the defendant and the surety(ies) agree to bind ourselves and pay the State of Tennessee the above sum unless the defendant appears as directed by the said Court, until final disposition of the case(s) and does not depart the Court without leave. Notwithstanding the provisions of TCA 40-1-138(b), I/we agree that final disposition as used herein shall mean final judgment and/or final sentencing in the criminal court, or when applicable, final judgment of the appellate court; provided, however, the sureties may be relieved of further obligation on this bond, before final disposition as used herein, by delivering the body of the defendant to the Sheriff of Lawrence County, and notifying the Court and said defendant in writing, or oral, with the consent of the Court.					
I/we solemnly swear I/we am/are the owner of the following real property located in _____ County, Tennessee:					
_____ and that said property is vested in me/us and is worth \$ _____ Dollars, and that said property is unencumbered with the exception of \$ _____ Dollars, owed in the form of _____ Mortgage/Lease/Promissory Note/Other Security Agreement/Etc. TCA 40-11-122(1) REQUIRES UNENCUMBERED EQUITY IN THE AMOUNT OF ONE-AND-A-HALF TIMES THE BAIL AMOUNT					
This the <u>5</u> day of <u>June</u> , 20 <u>17</u>					
SIGNATURES	<u>Jimmy Brown</u> Approved by _____ Authority of _____ _____ Processed by _____		_____ _____ _____		
	_____ _____ _____		_____ _____ _____		
	_____ _____ _____		_____ _____ _____		
DEFENDANT	_____ _____ _____				
	_____ _____ _____				
SURETY #1	_____ _____ _____				
	_____ _____ _____				
SURETY #2	_____ _____ _____				
	_____ _____ _____				

Appearance Bond for \$14,000 requiring two sureties per TCA 40-11-122(2)

On April 9, 2018, the defendant failed to appear in court, and the court issued a bond order against the Appearance Bond. However, the court's recovery of the \$14,000 as a bond forfeiture is now contingent on the ability of the defendant to pay, and if not able, the actual sufficiency of the sureties.

**IN THE CIRCUIT COURT FOR LAWRENCE COUNTY,
TENNESSEE**

STATE OF TENNESSEE

VERSUS [REDACTED] **DOCKET#** [REDACTED]

DEFENDANT [REDACTED]

Filed for Record
APR - 9 2018
Circuit Court
Lawrence County, TN

BOND ORDER

Comes now Brent Cooper, District Attorney General for the Twenty Second Judicial District of the State of Tennessee to prosecute on part of the State of Tennessee, and in regard to the bond in the above styled cause

in the amount of \$14,000⁰⁰ made by the defendant and his bondsmen:

[REDACTED]

and the Defendant being solemnly called to come into Court as he was this day bound to do to answer the State of Tennessee on an indictment here pending against him, came not but made default, and further upon motion of the District Attorney General it is, therefore, considered by the Court that said defendant and his bondsmen should forfeit and pay the State of Tennessee according to the tenor of the recognizance, unless good cause to the contrary be shown within one hundred eighty (180) days, in this Court, in accord with Section 40-11-139, Tennessee Code Annotated.

IT IS THEREFORE, ORDERED, ADJUDGED AND DECREED that the Clerk will issue scire facias notifying the said bondsmen to appear in Circuit Court of said County, Tennessee within the next 180 days of service of said scire facias to show cause if any they have why the judgment aforesaid shall not be made final.

IT IS THEREFORE ORDERED that the Clerk shall issue an alias capias for the arrest of said defendant and said defendant will be held without bond until he is brought before a Circuit Judge.

Bond Order for failure to appear

RECOMMENDATION:

The sheriff should comply with all laws relative to the execution of bail bonds.

FINDING 5: The sheriff held a warrant for 99 days before having the warrant served and the defendant arrested

We compared the warrants' Criminal Papers Search Report and the jail's Confined During Period Report with court records and determined that the sheriff held a warrant on a specific defendant that was issued on December 12, 2016, until April 11, 2017, a period of 99 days. The warrant was only executed after a call from the district attorney general's office. Under duties of office for the sheriff, *Tennessee Code Annotated*, Section 8-8-201(a) requires the sheriff to:

- (1) Execute and return, according to law, the process and orders of the courts of record of this state, and of officers of competent authority, with due diligence, when delivered to the sheriff for that purpose; ...

(5)(A) Execute all writs and other process legally issued and directed to the sheriff, within the county, and make due return thereof, either personally or by a lawful deputy or, in civil lawsuits only, by a lawfully appointed civil process server....

RECOMMENDATION:

The sheriff should execute all writs and other processes legally issued and directed and return the processes and orders of the courts of record of the state with due diligence.

FINDING 6: The sheriff violated multiple laws in his handling of a confiscated still and moonshine

We reviewed the sheriff's department report related to a call about an active moonshine still. Officers confiscated the still and approximately 1.5 gallons of cooked moonshine, six pints of apple pie moonshine, one quart of unflavored moonshine, and one gallon of peach moonshine. Also, approximately 50 gallons of precooked moonshine or mash found had been poured out onsite by officers. The officers turned over the still and moonshine to Sheriff Brown on the same day it was collected. According to the sheriff's orders, the still was placed in the garage/sally port connected to the jail, and the moonshine was placed in the sheriff's office. The sheriff violated various state laws in his handling of this case:

- A. The seized items collected at the site were not properly documented in the Evidence Log, nor was a chain of custody established as per the sheriff's General Order No. 48. The sheriff did not issue receipts to the confiscating officers for the still or the moonshine that he took possession of. *Tennessee Code Annotated*, Section 57-9-106, provides that

every officer, other than the sheriff, taking into possession intoxicating liquors as provided for in § 57-9-103, shall within five (5) days after so doing, deliver the intoxicating liquors to the sheriff of the county wherein the same was taken into possession, and the sheriff shall execute to the officer a receipt for same in writing showing the kind and quantity of intoxicating liquors so delivered, and the name or names of the person from whom the intoxicating liquors were taken....

- B. We interviewed the sheriff about the still and related moonshine. As of the date of the interview, February 5, 2018, more than 606 days after the confiscation, the sheriff's department had not destroyed and rendered the still and worm coil condenser useless as required by *Tennessee Code Annotated*, Section 57-9-101(c). The sheriff also stated that he poured out the moonshine and washed the containers in the dishwasher. The disposal was not properly documented or witnessed as he acknowledged it should have been, nor were the necessary reports written and sent to the courts or to the Tennessee Alcoholic Beverage Commission as required by *Tennessee Code Annotated*, Section 57-9-101(c). In addition, if the intoxicating liquors are not summarily destroyed, and are either taken by

the sheriff or delivered to the sheriff, the sheriff is required to safely keep the intoxicating liquors until ordered to dispose of them by court order as required by *Tennessee Code Annotated*, Section 57-9-107. As per the sheriff's admission, he disposed of the confiscated moonshine prior to the court ordering its destruction.



Still comprising of the Cap and Boiler



Worm Coil Condenser

- C. Pursuant to *Tennessee Code Annotated*, Section 39-17-707, the possession or control of a still that is used or intended to be used for the purpose of manufacturing intoxicating liquor is unlawful and is punishable as a Class B misdemeanor. *Tennessee Code Annotated*, Section 57-9-102, requires officers “to make arrests of any and all persons implicated, aiding or abetting the manufacture of intoxicating liquors, and take them before the proper officials and have them tried on such charge.” The sheriff did not have the owners of the still and moonshine arrested since he felt the family had “enough trouble elsewhere.”

According to *Tennessee Code Annotated*, Section 57-9-121, failure to comply with the laws relative to illicit manufacturing of intoxicating liquors, *Tennessee Code Annotated*, Section 57-9-101, *et seq.*, may subject an official to criminal prosecution and removal from office and be ineligible for reappointment or reelection to same for a period of five years.

RECOMMENDATION:

The sheriff should comply with state law in the disposition of illicit intoxicating liquor manufacturing equipment, paraphernalia, and products.

FINDING 7: The captain at the sheriff's department falsified his timesheet and lied to investigators

We reviewed certain documentation obtained from the State of Florida, the captain's timesheets, county policies, and a written statement obtained from the sheriff. The violations of laws and policies are noted below:



A. The captain falsified his timesheet, which is a government record, indicating he worked on Friday, September 16, 2016, when he was in Florida on a personal trip in his Lawrence County assigned vehicle. We obtained the Florida Department of Transportation SunPass bill that time/date stamped his pass through the toll booth at 4:51 a.m., Central Standard Time, on Friday morning and identifies his license plate tag number and his vehicle, along with a picture. *Tennessee Code Annotated*, Section 39-16-504, deems it "unlawful for any person to (1) Knowingly make a false entry in, or false alteration of, a governmental record; and (2) Make, present, or use any record, document or

thing with knowledge of its falsity and with intent that it will be taken as a genuine governmental record."

↓	Date	Hours Worked	Comp Time Earned	OT Earned	Sick Leave Taken	Annual Leave Taken	Comp Time Taken	↓	Date	Hours Worked	Comp Time Earned	OT Earned	Sick Leave Taken	Annual Leave Taken	Comp Time Taken
Sat								Sat	9/17	RDO					
Sun								Sun	9/18	RDO					
Mon								Mon	9/19	8					
Tue								Tue	9/20	8					
Wed								Wed	9/21	8					
Thu	9/1	8						Thu	9/22	8					
Fri	9/2	8						Fri	9/23	8					
Sat	9/3	RDO						Sat	9/24	RDO					
Sun	9/4	RDO						Sun	9/25	RDO					
Mon	9/5	HOL						Mon	9/26	8					
Tue	9/6	8						Tue	9/27	8					
Wed	9/7	8						Wed	9/28	8					
Thu	9/8	8						Thu	9/29	8					
Fri	9/9	8						Fri	9/30	8					
Sat	9/10	RDO						Sat							
Sun	9/11	RDO						Sun							
Mon	9/12	8						Mon							
Tue	9/13	8						Tue							
Wed	9/14	8						Wed							
Thu	9/15	8						Thu							
Fri	9/16	8						Fri							

The captain's timesheet for September 2016

- B. The captain was paid \$221.14 for the Friday he claimed to have worked but was in Florida. According to the *Lawrence County Personnel Policy Manual* (page 28), willful falsification of county records, employment applications, payroll, financial, insurance, etc., falsifying the time worked records or payroll is considered a “serious offense” and shall be just cause for termination without prior warning.

Plate TN-U2335U on 09/16/2016 04:51:56 AM at Spence Parkway/SR 293, Lane 60S with 2 Axles
Plate TN-U2335U on 09/18/2016 03:35:27 PM at Spence Parkway/SR 293, Lane 50S with 2 Axles

Florida Toll Enforcement Invoice

- C. The captain lied to investigators during our interview.
1. During our interview with the sheriff and the captain regarding the use of the vehicle, the captain stated that he called the sheriff on Friday evening to ask permission to go to Florida, and he left for Florida after work hours. However, based on records obtained from Florida, the captain was already in Florida on Friday morning at 4:51 a.m.
 2. In addition, the captain claimed he was unaware that he violated county policy by taking his county vehicle out of state without proper county approval. However, the captain signed a statement on May 19, 2014, acknowledging that he received a copy of the personnel policies currently in effect, and that he understood that it was his responsibility to read and comply with the policies.

I acknowledge that I have received a copy of the personnel policies currently in effect as of this date and I understand that it is my responsibility to read and comply with the policies. The current policy will always be available in the Breakroom area and also in the Jail and I may examine them at any time.

Adam Brewer
Employee's Name (type or print)

5-19-14
Date

Adam Brewer
Employee's Signature

Captain signed acknowledgement of 2014 policies in effect

Policy Number TR-2011, Section VIII. Travel Approval, clearly indicates that only the county executive can approve out-of-state travel, not the sheriff.

VIII. TRAVEL APPROVAL
All travel must be approved in accordance with the following matrix.

Travel By:	Daily Travel	In-State Overnight Travel	Out-of-State Travel	International Travel
Departmental Staff	Department Head		County Executive	Board of Commissioners
Department Heads	Self		County Executive	Board of Commissioners
County Commissioners	County Executive		County Executive	Board of Commissioners
County Attorney	County Executive		County Executive	Board of Commissioners
County Executive	Self		Self	Board of Commissioners

- D. We reviewed the fuel records of the captain and his assigned vehicle. The captain fueled his vehicle using his county fuel card on Thursday evening before he left for Florida. He charged \$33.93 to the county for that purchase. There were no other charges in Florida or in route to and from Florida on the fuel card.
- E. Additionally, we noted seven instances where the captain used the county vehicle for personal use since he drove more miles than fuel he charged to the county fuel card. The captain appears to pay for fuel fill-ups while on personal business but may fill up before leaving or upon returning.

RECOMMENDATION:

Management should take appropriate action to determine any loss of funds by the captain's actions. Timesheets should accurately reflect time worked. County property should only be used for county business.

FINDING 8: We noted deficiencies in timesheets and leave balances totaling \$15,821.38

Our investigation identified the following deficiencies related to timesheets and the recording of leave earned and taken. These deficiencies can be attributed to the failure of management to adequately monitor and maintain time records of employees and the failure to hold employees accountable for submitting inaccurate timesheets.

Background Related to Timesheets

Employees submit a timesheet monthly but are paid bi-weekly. The timesheet tracks the hours worked, leave earned/taken, leave balances, and the employee signs the timesheet. After a review, the employee's supervisor and the chief deputy sign off on the timesheet. The timesheet is then provided to the administrator who maintains a Microsoft Excel workbook that tracks leave balances for each employee. After the administrator ensures the timesheets are accurate, he provides the timesheets to the Office of Accounts and Budgets for the processing of payroll.

According to the *Lawrence County Personnel Policy Manual* (page 15):

Employees shall work schedules as established by the elected official or department head. The employee is responsible for completing the Request for Leave Form in a timely manner before leave is taken. Leave is granted at the discretion of the elected official or department head under whom the employee works.

EMPLOYEE ATTENDANCE RECORD													Month	Year						
													DECEMBER	2016						
	Date	Hours Worked	Comp Time Earned	OT Earned	Sick Leave Taken	Annual Leave Taken	Comp Time Taken		Date	Hours Worked	Comp Time Earned	OT Earned	Sick Leave Taken	Annual Leave Taken	Comp Time Taken					
Sat								Sat	12/17											
Sun								Sun	12/18											
Mon								Mon	12/19	8										
Tue								Tue	12/20	8										
Wed								Wed	12/21	8										
Thu	12/1	8						Thu	12/22	8										
Fri	12/2	8						Fri	12/23	HO										
Sat	12/3							Sat	12/24											
Sun	12/4							Sun	12/25											
Mon	12/5	8						Mon	12/26	HO										
Tue	12/6	8						Tue	12/27	8										
Wed	12/7	8						Wed	12/28	8										
Thu	12/8	8						Thu	12/29	8										
Fri	12/9	8						Fri	12/30	4HO										
Sat	12/10							Sat	12/31											
Sun	12/11							Sun												
Mon	12/12	8						Mon												
Tue	12/13	8						Tue												
Wed	12/14	8						Wed												
Thu	12/15	8						Thu												
Fri	12/16	8						Fri												
													CTPD	EXTCT	#####	0	0	0	0	0
													Beginning	Used	End					
													Annual	236	12	0	248	254		
													Sick	664	8	0	672	423		
													Comp Time	420.5	0	420.5	420.5			
Employee's Signature _____													Chief Deputy's Review _____							
Supervisor's Approval _____																				

A sample of a time sheet used by Lawrence County Sheriff's Department

The sheriff is ultimately responsible for the time, leave, and schedule for everyone in the sheriff's department. For the period January 2016 through January 2017, we selected 11 employees at the sheriff's department to review their time records. We found the following:

- A. We compared the Microsoft Excel workbook the administrator used to track leave balances to the timesheets. We determined the administrator did not appropriately account for time at the sheriff's department resulting in annual leave being 860 hours more than actual, sick leave being 417.5 less than actual, and compensatory leave being 308.02 more than actual. This resulted in questioned costs of \$15,821.38. More specifically, we found the following:
 1. Three of the 11 individuals tested (27%) did not submit timesheets.
 2. Seven of the 11 individuals tested (64%) started a fiscal year with over the maximum allowed annual leave according to the personnel policy amendment.

3. Three of the 11 individuals tested (27%) received incorrect amounts of annual leave on a routine basis. The personnel policy manual provides a set amount of annual leave based on experience.
 4. Four of the 11 individuals tested (36%) received compensatory time when compensatory hours were not earned.
 5. Five of the 11 individuals tested (45%) failed to report hours worked on a daily, weekly, or monthly basis on submitted timesheets.
 6. Two of the 11 individuals tested (18%) exceeded the maximum amount of compensatory leave for a total of 10 months during our time period.
- B. For the period tested, 209 timesheets should have been submitted by the 11 employees tested. We examined the timesheets to determine if they were submitted, approved, and adjusted appropriately. We found the following:
1. Three employees did not submit a total of 16 timesheets. The captain did not submit 10 timesheets, a secretary failed to submit four, and a lieutenant failed to submit two. It should be noted that the employees were still paid, and no action was taken by the department.
 2. Of 193 submitted timesheets (209 minus 16), 62 timesheets for nine of the 11 employees were not authorized by a supervisor and/or the chief deputy. Notably, another lieutenant had 19 timesheets, the administrator had 13 timesheets, and another secretary had 13 timesheets all of which were not approved.
 3. Of 193 submitted timesheets, 99 timesheets for nine of the 11 employees included adjusted amounts in the leave tracker on the timesheets. Most notably, the chief deputy had 19 timesheets adjusted due to him leaving his leave balance amounts blank, a lieutenant had 17 timesheets that were adjusted due to leaving balance amounts blank, and an assistant had 15 timesheets that were adjusted.
 4. The captain did not record any leave taken on all nine timesheets submitted during our time period. He claimed that because he works so much he does not record time off, nor does he record any compensatory time earned. Since he does not record compensatory time earned, he cannot take compensatory leave. (See also Findings 7.A. and 7.B.)
- C. The captain exceeded his authority when he authorized exceptions to county personnel policies and approved payment to an employee that should have been on leave-without-pay status. During the investigation, we determined that a secretary reached a negative 40 hours sick leave in March 2015, then continued to use leave earned through August 2015, to offset the negative balance. She had already used her annual leave and compensatory time down to zero. The captain said to pay her and did not report the leave-without-pay status to the payroll clerk as was county policy. The secretary was paid \$799.30. The

secretary admitted that she did not submit a timesheet for about three months when she returned to work. The adjustments made to the Microsoft Excel workbook were in her favor but were not accurate.

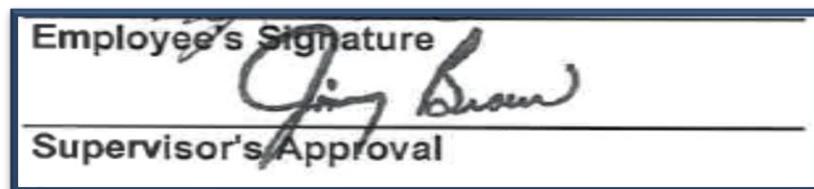
Mar 2015 Negative Sick	(40.0)
May 2015 Annual Back Time	(12.0)
May 2015 Sick Back Time	(8.0)
June 2015 Annual Back Time	(4.0)
June 2015 Sick Back Time	<u>(8.0)</u>
Total Hours	(72.0)
Rate of Pay	\$ <u>11.10</u>
Total Overpayment	<u>\$799.30</u>

Table of Negative Leave

According to the *Lawrence County Personnel Policy Manual*:

Exhaustion of Sick Leave - Employees who have used all of their accumulated sick leave will not receive financial compensation for additional days needed due to illness or injury. For any additional time needed, the employee will be considered on leave without pay status unless the employee has accumulated vacation time or comp time remaining. The employee may request that additional sick leave be credited against the remaining vacation or comp time.

- D. Finally, we found the chief deputy used a signature stamp containing the signature of Sheriff Jimmy Brown to approve 18 of the 19 timesheets we reviewed. Furthermore, the chief deputy approved and documented as reviewed 18 of his own 19 timesheets. The chief deputy did not document that he reviewed the remaining timesheet.



Sheriff's Signature Stamp

We questioned the administrator about the issues with the timesheets and he acknowledged that he “does not necessarily report the errors back to the individuals. So, if the totals were wrong in one month, the beginning balance is wrong in the next month, too.” When we questioned him about the missing timesheets, the administrator replied, “Tell me how the hell am I going to make a supervisor turn in a timesheet?”

RECOMMENDATION:

Employees should submit accurate timesheets on a current basis. The timesheets should be reviewed by supervisors and remitted to the accounts and budgets office before payroll is processed. Any discrepancies identified should be corrected and documented prior to processing. Employees and management should adhere to the county personnel policies and any exceptions should be appropriately authorized, approved, and documented. Furthermore, management should take appropriate action to determine and collect any loss of funds.

FINDING 9: We noted violations of county policies for county deputies also working for the Saint Joseph Police Department

The captain of the sheriff's department is also the chief of police for the City of Saint Joseph Police Department in Lawrence County, Tennessee. We reviewed the timesheets for 10 officers who worked for both the Lawrence County Sheriff's Department and the Saint Joseph Police Department to determine if the officer was approved to work for both, worked at both places on the same day, took extended leave at one and worked the other, or worked improper shifts at Saint Joseph Police Department. We found the following:

- A. Six officers each worked a combined 17-plus hours day at both the Lawrence County Sheriff's Department and the Saint Joseph Police Department a total of 37 times, totaling 686 hours from April 4, 2016, through January 24, 2017. Most notably, one deputy worked 22 days; 17-plus combined hours on those days totaling 398 hours.
- B. The captain exceeded his authority when he authorized exceptions to county personnel policies for two deputies that took extended sick leave from the Lawrence County Sheriff's Department but worked at Saint Joseph Police Department during that time. One deputy worked a total of 159 hours, and the other deputy worked a total of 41 hours at the Saint Joseph Police Department. Both deputies used their sick leave as paternity leave; however, they failed to follow the county personnel policy by working a part-time job while on leave.

Additionally, the captain exceeded his authority when he authorized exceptions to county personnel policies for the one deputy who used sick leave from August 15, 2016, to November 4, 2016, for a total of 12 weeks. The deputy's wife also works for the sheriff's department and used sick leave. This is a violation of the paternity leave policy since it exceeds 12 weeks for a combined married couple of the county. During an interview, the deputy stated the captain authorized him to take the leave. The captain does not have the authority to authorize this deviation of policy.

According to the *Lawrence County Personnel Policy Manual*:

(3) The purpose of this section is to provide leave time to female employees for pregnancy, childbirth, and nursing the infant, where applicable; therefore, if an employer finds that the female employee has utilized the period of maternity to actively pursue other employment opportunities, or if the employer finds that the employee has worked part-time or full-time for another employer during the period of maternity leave, then the employer shall not be liable under this section for failure to reinstate the employee at the end of maternity leave.

The right to take leave applies equally to male and female employees who are eligible.

If spouses are employed by the same employer and wish to take leave for the care of a new child or sick parent, their aggregate leave is limited to 12 weeks. For example, if the father takes eight weeks of leave to care for a child, the mother would be entitled to four weeks of leave, for a total of 12 weeks of leave.

RECOMMENDATION:

The sheriff's department should follow the county personnel policy for all leave. Management should take appropriate action to determine and collect any loss of funds.

On May 10, 2018, the Lawrence County Grand Jury indicted Sheriff Jimmy Brown on two counts of official misconduct, one count of tampering with evidence, and one count of use of inmates for personal benefit. Captain Adam Brewer was indicted on one count of Official Misconduct.

INTERNAL CONTROL AND COMPLIANCE DEFICIENCY

FINDING 10: We noted discrepancies in the payments of compensatory time at the sheriff's department

We noted discrepancies in the payment of compensatory time to employees at the sheriff's department. In interviews with supervisory personnel at the sheriff's department and with the accounts and budgets office, payments for compensatory time generally only occur when a person has ended employment and follows the annual leave guidelines for payout. Employees stated they were not allowed to receive compensatory time payments. But during interviews with investigators, the chief deputy admitted he had received two payments of compensatory time, once

under the previous administration and once under Sheriff Brown when he took office. The *Lawrence County Personnel Policy Manual*, Section IV, Wage and Hour Policies provides; an employee cannot “accrue more than ... 480 hours of compensatory time shall be paid for any additional overtime that is worked.” As noted in Finding 8, A-6, two employees exceeded the maximum amount of compensatory leave for a total of 10 months during our time period. According to county policy, the employees should have been paid and not allowed to exceed the 480 hours.

RECOMMENDATION:

The actual practices and policies involving compensatory time should agree and be applied to all employees equally. Management should take appropriate action to determine and collect any loss of funds.