



COMPTROLLER'S INVESTIGATIVE REPORT

City of Adamsville Public Works Department

October 16, 2019

Justin P. Wilson
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

October 16, 2019

Adamsville City Commission
Adamsville City Hall
231 East Main
Adamsville, TN 38310

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the City of Adamsville Public Works Department, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 24th Judicial District, 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/MLC

INVESTIGATIVE REPORT

City of Adamsville Public Works Department

The Office of the Comptroller of the Treasury investigated allegations concerning misuse of a city Fuelman purchase card by a Public Works Department employee. The Comptroller's Office initiated the investigation after officials with the City of Adamsville reported questionable transactions on Fuelman reports. This investigation was limited to selected records for the period September 1, 2017 through September 30, 2018. The results of the investigation were communicated with the Office of the District Attorney General of the 24th Judicial District.

BACKGROUND

The City of Adamsville is located at the crossroads of Highway 64 and Highway 22 in Southwest Tennessee, three miles from the Tennessee River in McNairy County. The City of Adamsville's government consists of a City Commission composed of a mayor and four commissioners. Elections are held every two years in October for the mayor and commissioners who serve four-year staggered terms. Also, the city employs a full-time administrator who oversees general day-to-day operations of the city's business.



RESULTS OF INVESTIGATION

- **PUBLIC WORKS DEPARTMENT EMPLOYEE JOSEPH KNIGHT IMPROPERLY USED A CITY FUELMAN CARD TO MAKE PERSONAL FUEL PURCHASES TOTALING AT LEAST \$1,480.02**

During the period January 2018 through September 2018, Public Works Department employee Joseph Knight improperly removed a Fuelman card from a decommissioned public works truck (unit number 19: a 2001 Chevy 2500) and used the Fuelman card and pin number of another city employee to make personal fuel purchases totaling at least \$1,480.02. A total of 60 fuel purchases were made, including one purchase in Panama City Beach, Florida. The City of Adamsville terminated Knight's employment on September 18, 2018.

(See Exhibits 1 and 2).

Exhibit 1

FLEET MANAGEMENT REPORT											
Fuelman		Account #		BG124414							
		FLEET #		122241							
		Name:		CITY OF ADAMSVILLE							
		MATCHING STATEMENT #		NP53951338							
		Page:		7 of 11							
Transaction Detail for Customer NO. 322241 - CITY OF ADAMSVILLE: 7/1/2018 - 7/31/2018											
Department: 500											
SubDepartment: No Sub-Department											
DATE	TIME	SITE	DRIVER	ODOMETER	MPG	FUEL TYPE	QTY	NET PRICE	TAXES	TOTAL AMT	EXCEPT CODE
102 - 2000 CHEVY TRK											
07/02	18:26	339596		192998	10.2	UNL	23.430	2.18260	0.00310	\$51.21	
07/06	09:08	339596		193252	10.1	UNL	25.198	2.18260	0.00310	\$55.08	
07/09	11:54	339596		193527	0.0	UNL	22.942	2.15600	0.00310	\$49.53	
07/12	08:26	339596		193761	10.0	UNL	23.427	2.15600	0.00310	\$50.58	
07/17	14:00	339596		194058	11.7	UNL	25.288	2.14450	0.00310	\$54.31	
07/18	15:54	339596		194341	0.0	UNL	23.057	2.14450	0.00310	\$49.52	
07/21	12:11	339596		194611	11.1	UNL	24.354	2.14450	0.00310	\$52.30	
07/25	15:32	339596		194834	8.8	UNL	26.485	2.19570	0.00310	\$56.04	
07/30	12:08	339596		195102	10.6	UNL	25.197	2.17130	0.00310	\$54.79	
				Miles:	1786	10.4		218.375		\$473.36	
15 - 2014 FORD F250 4x2											
07/09	08:08	677274		80571	28.0	UNL	26.090	2.06930	0.00310	\$54.57	
07/16	11:16	176909		81144	22.2	UNL	25.763	2.13350	0.00310	\$55.05	
07/20	08:40	339596		81240	4.3	UNL	22.482	2.14450	0.00310	\$48.28	
07/25	06:43	677274		81864	29.5	UNL	21.160	2.13950	0.00310	\$45.33	
07/27	17:09	176909		82310	22.5	UNL	19.815	2.18730	0.00310	\$43.40	
07/31	12:56	176909		82691	17.8	UNL	21.435	2.15970	0.00310	\$46.36	
				Miles:	2850	20.7		136.735		\$292.99	
16 - 2014 FORD F250 4x2											
07/09	08:24	677274		56474	25.0	PREM	27.550	2.62510	0.00310	\$72.41	
07/22	09:36	677274		57320	37.4	UNL	22.650	2.07810	0.00310	\$47.14	
19 - 2001 CHEVY 2500											
07/02	19:45	912435		9865	0.0	PREM	11.397	2.70450	0.34806	\$34.78	1, 2, 11
07/04	14:34	176909		8756	0.0	UNL	6.702	2.17890	0.00310	\$14.62	1, 11

Exhibit 2

FLEET MANAGEMENT REPORT											
Account #		BG124414									
FLEET #		122241									
Name:		CITY OF ADAMSVILLE									
MATCHING STATEMENT #		NP53951338									
Page:		8 of 11									
DATE	TIME	SITE	DRIVER	ODOMETER	MPG	FUEL TYPE	QTY	NET PRICE	TAXES	TOTAL AMT	EXCEPT CODE
SUN											
2006 CHEVROLET COBALT (continued)											
07/30	14:08	677274		177182	13.4	UNL	27.660	2.12110	0.00310	\$58.76	71.89
MISC GAS - MISC GAS				Miles:	1296	13.5	96.010			\$201.57	
07/22	09:56	339596		0	0.0	UNL	4.917	2.14450	0.00310	\$10.55	11 13.12
MISC GAS - MISC GAS				Miles:	0	0.0	4.917			\$10.55	
UNIT 12 - 2006 DODGE RAM											
07/06	09:29	677274		153829	10.0	UNL	29.490	2.10900	0.00310	\$62.28	
07/12	15:43	677274		154284	0.0	UNL	29.030	2.08930	0.00310	\$60.74	1 7.812
07/18	10:54	677274		154702	0.0	UNL	26.280	2.07810	0.00310	\$54.70	1 7.015
07/23	15:53	677274		155107	0.0	UNL	26.080	2.13950	0.00310	\$55.88	1 6.218
MISC GAS - MISC GAS				Miles:	296	10.0	110.880			\$233.60	
UNIT 43 - 01 Chevy Fuel (2006)											
07/11	14:42	677274		219019	0.0	UNL	9.360	2.08930	0.00310	\$19.59	1 25.00
MISC GAS - MISC GAS				Miles:	0	0.0	9.360			\$19.59	
UNIT 9 - 1998 CHEVY											
07/10	13:04	677274		70884	0.0	UNL	19.910	2.08930	0.00310	\$41.66	1.11 5.215
07/23	07:29	339596		70992	0.0	UNL	8.245	2.19570	0.00310	\$18.13	1
MISC GAS - MISC GAS				Miles:	0	0.0	28.155			\$59.79	
Department: 500							UNL	718.388		\$1,534.47	
							PREM	126.482		\$344.01	
							UDSL*	30.170		\$68.37	
Department Totals -							875.040			\$1,946.85	

SITE LEGEND					
SITE #	SITE NAME	ADDRESS	CITY	STATE	
110007	Sonrise Market & Deli	113 W. Main St	Adamsville	TN	
339596	Adamsville Bp	540 E Main St	Adamsville	TN	
677274	Quik Mart 23	437 E Main St	Adamsville	TN	
912435	Murphy Express #8688	9650 Hutchinson Blvd	Panama City Beach	FL	

Personal fuel purchase totaling \$34.78 in Panama City, Florida

On October 14, 2019, the McNairy County Grand Jury indicted Joseph Darell Knight on one count of Theft Over \$1,000 and one count of Official Misconduct.

[City of Adamsville Public Works Department Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed an internal control deficiency, which enabled Knight to avoid prompt detection when he made personal fuel purchases.

Deficiency: The City of Adamsville did not reconcile monthly Fleet Management Reports with fuel purchase receipts for each assigned city vehicle in a timely manner

The City of Adamsville did not reconcile monthly Fleet Management Reports with fuel purchase receipts for each assigned city vehicle in a timely manner. Officials failed to collect fuel purchase receipts from employees each month in a timely manner; therefore, reconciliations were not performed on a current basis.

City of Adamsville officials indicated they have corrected this deficiency.
