



## COMPTROLLER'S INVESTIGATIVE REPORT

### White County Sheriff's Office

*March 27, 2020*

**Justin P. Wilson**  
*Comptroller of the Treasury*



**DIVISION OF INVESTIGATIONS**



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

March 27, 2020

White County Executive  
and County Commissioners  
1 East Bockman Way  
Room 205  
Sparta, TN 38583

and

White County Sheriff  
111 Depot Street  
Suite 4  
Sparta, TN 38583

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the White County Sheriff's Office, 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 13<sup>th</sup> 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, appearing to read "Justin P. Wilson", written in a cursive style.

Justin P. Wilson  
Comptroller of the Treasury

JPW/MLC

# INVESTIGATIVE REPORT

## White County Sheriff's Office

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the White County Sheriff's Office. The investigation was limited to selected records for the period September 1, 2018 through June 21, 2019. The results of the investigation were communicated with the Office of the District Attorney General of the 13<sup>th</sup> Judicial District.

### BACKGROUND



White County is governed by a county executive and a fourteen member county commission that acts as its legislative body. Acting pursuant to its legislative authority, the commission has adopted policies and procedures governing the terms and conditions of county employment, including setting employee compensation, including the accumulation and use of annual and sick leave. Those policies are binding on all county departments and offices, including the sheriff's department, and can only be amended by vote of the county commission.

### INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed internal control and compliance deficiencies. These deficiencies included:

#### **Deficiency 1: The office had deficiencies in employee leave**

The sheriff permitted three employees to accrue leave immediately upon taking office on September 1, 2018. The county's current personnel policy allows accumulation of leave after a 90-day probation period for all employees. Investigators were presented with a sheriff's directive

dated September 1, 2018 stating, "all upper management hired will start accruing sick and annual time after 14 days of service." The directive further stated that all other employees would follow the current policy. The sheriff's directive was an inter-departmental change and the sheriff did not present it to the county commission for approval. Employee leave has a budgetary impact that affects the county's legal liability. All personnel policy changes should be submitted to the county commission for review and approval. The sheriff advised he was not aware policy changes needed to be presented to the county commission.

This deficiency can be attributed to the failure of management to adequately monitor employees' leave. Allowing employees to accrue leave before the 90-day probation period violates the county's personnel policy.

**Deficiency 2: The office exceeded the amount of employee compensatory time allowed by federal law**

An administrative assistant who is not certified by the Peace Officer Standards & Training Commission had accrued a balance of approximately 392.75 hours of compensatory time as of June 21, 2019. This accrual is in excess of the 240-hour maximum established by the Fair Labor Standards Act for "civilian" type employees of law enforcement agencies, 29 Code of Federal Regulations § 553(g). Management's failure to monitor employees' compensatory time violated that regulation and thus exposed the county to civil liability. The sheriff stated he was not aware compensatory time was limited until he spoke with County Technical Assistance Service personnel for guidance.

This deficiency can be attributed to the failure of management to adequately monitor employees' compensatory time. Allowing employees to accumulate compensatory time in excess of 240 hours violates the Fair Labor Standards Act.

**Deficiency 3: The office did not make all purchases through the county's purchasing process**

During the period reviewed, the sheriff allowed the office's administrative assistant to purchase equipment for the office, including badges and a tactical uniform, using her personal funds. Purchases totaling \$645.84 were reimbursed to the administrative assistant by the county. Purchasing for the sheriff's office is governed by provisions of the County Financial Management System of 1981, Section 5-21-101 et seq., *Tennessee Code Annotated*. This act requires the county purchasing agent to make all purchases for the various county departments.

Sheriff's Department officials indicated that they have corrected or intend to correct these deficiencies.