



COMPTROLLER'S INVESTIGATIVE REPORT

24th Judicial District

September 8, 2020

Justin P. Wilson
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

September 8, 2020

Honorable Matthew F Stowe
District Attorney General
P.O. Box 627
100 Court Sq.
Huntingdon, TN 38344

Honorable Matthew F Stowe:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the 24th Judicial District, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the *pro tem* District Attorney General of the 10th Judicial District, certain state legislators, and various other interested parties. A copy of the report 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". The signature is written in a cursive style with a large initial "J" and a long horizontal stroke at the end.

Justin P. Wilson
Comptroller of the Treasury

JPW/MLC

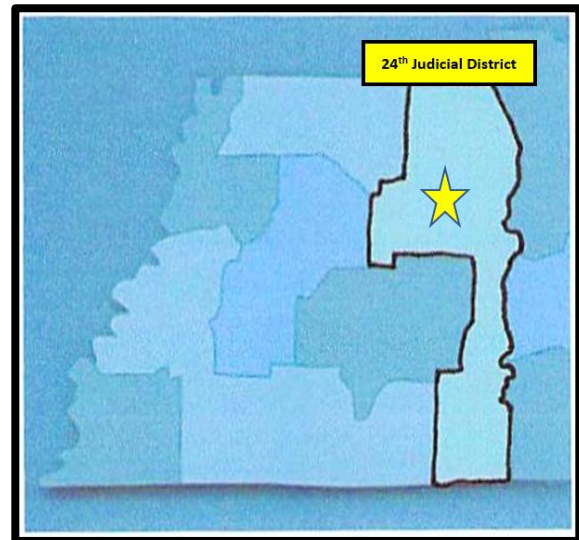
INVESTIGATIVE REPORT

24th Judicial District

The Office of the Comptroller of the Treasury investigated allegations of malfeasance involving an assistant district attorney general of the 24th Judicial District. The 24th Judicial District Attorney General notified our office of suspected time and travel irregularities involving an assistant district attorney general in his district. The investigation was limited to selected records for the period August 1, 2017 through January 31, 2020. The results of the investigation were communicated with the District Attorney General of the 10th Judicial District who was appointed to act as district attorney general *pro tem* in this matter.

BACKGROUND

The 24th Judicial District serves the West Tennessee counties of Henry, Carroll, Benton, Decatur, and Hardin. The district's main office is in Carroll County with several other branch offices throughout the district. The district attorney general (DAG) is elected for an eight year term and is responsible for the prosecution of criminal cases on behalf of the state. Assistant district attorney's general (ADA's) serve under the DAG in each district and assist in prosecution of criminal cases. The 24th Judicial District has an established multi-jurisdictional drug task force under the leadership of the DAG and ADA's are assigned to assist in the prosecution of drug related offenses.



RESULTS OF INVESTIGATION

1. ASSISTANT DISTRICT ATTORNEY GENERAL THOMAS TANSIL, JUNIOR WRONGFULLY OBTAINED \$22,740.36 IN STATE SALARY AND TRAVEL EXPENSE REIMBURSEMENTS

ADA Thomas Tansil, Jr. wrongfully obtained state salary and travel reimbursement pay totaling \$22,740.36 by claiming to be on military reserve duty when he was not on duty, by using military leave he did not have, and by using both annual leave and sick leave he did not have during the period August 1, 2017 through January 31, 2020. Additionally, Tansil Jr. filed false travel claims for travel to various locations within the 24th Judicial District when in fact he did not travel to those locations. Tansil Jr. stated to investigators that he took advantage of his employer as described below:

A. Tansil Jr. falsely claimed \$7,235.93 in state salary for 22 days of military leave for time he was not actually in military service

Tansil Jr. claimed to be on military reserve duty for 22 days during the period August 1, 2017 through January 31, 2020, when he was not on military orders or on drill status. State law authorizes employees on military reserve duty or in the National Guard to receive military leave, with pay, for up to 20 workdays in one calendar year. Tansil Jr.'s military orders and his drill time records were reviewed and compared with his claimed military time he presented to the District Attorney's Office. Investigators found 22 days where Tansil Jr. claimed to be on military duty for the Navy, yet he did not have orders and/or was not on drill status or other valid military duty. Not only was he claiming a military leave benefit for which he was not entitled to, he was also not performing any duties for the 24th Judicial District.

B. Tansil Jr. exceeded his military leave balance with valid military duties by 16 days totaling \$5,453.99 when he should have used leave without pay according to state policy

Tansil Jr. exceeded all of his state provided military leave for valid Navy Reserve duties, and after using five days of sick leave, continued to take an additional 16 days of paid military leave he did not have totaling \$5,453.99. State policy as listed in the state's Employee Handbook provides:

Employees who are members of the reserve components of the Armed Forces of the United States, including members of the Tennessee National Guard, receive leave with pay for up to twenty (20) workdays in one calendar year. Leave without pay is granted for periods of active duty or training activity with the U.S. Armed Services (both regular and reserve components) or the Tennessee National Guard for authorized periods exceeding the twenty (20) days of paid leave. Employees may use up to five (5) days of sick leave following use of twenty (20) paid days...

Investigators reviewed and analyzed Tansil Jr.'s reported time for the period August 1, 2017 through January 31, 2020. After he used all allowable military leave and sick leave, he continued to use military leave for ten more days (\$3,408.25) of valid military duty in calendar year 2018 and six more days (\$2,045.74) of valid military duty in calendar year 2019, over the allowable days detailed in state policy. Tansil Jr. never indicated to the DAG or staff that he was out of military leave and should not be paid for his time away from work.

C. Tansil Jr. took at least 141 hours of annual leave and sick leave he did not have while being paid \$6,333.15

Tansil Jr. exceeded his available annual leave and sick leave balances by 141 hours and was improperly paid \$6,333.15. State policy provides employees can earn sick and annual leave to take when needed. Investigators reviewed Tansil Jr.'s reported time for

the period of August 1, 2017 through January 31, 2020, during which he overclaimed 18.5 hours of annual leave resulting in a total payment of \$692.40. In addition, investigators found that Tansil Jr. overclaimed 122.5 hours of sick leave resulting in a total payment of \$5,640.75. Tansil Jr. never indicated to the DAG or staff that he was out of annual leave and sick leave and should not be paid for his time away from work.

D. Tansil Jr. falsified travel claims totaling \$3,717.29

Investigators reviewed Tansil Jr.’s travel claims and determined he filed false claims totaling \$3,717.29. Tansil Jr. admitted in an interview to investigators he was not always traveling to where he was scheduled to work, and he falsely claimed he traveled to Camden. We also interviewed other 24th Judicial District personnel who stated that Tansil Jr. was not where he claimed to be. We reviewed Tansil Jr.’s travel claims during the period August 1, 2017 through January 31, 2020. We noted several days Tansil Jr. was on leave yet he still claimed travel. Tansil Jr. also claimed travel to Decaturville when he was not scheduled to be there plus there was no scheduled court appearances or personnel there to work with him. Additionally, he had many trips claimed for travel to Camden, however, on the dates reviewed court personnel in Camden stated he was not there.

Finding 1 Summary		Amount
A	Tansil Jr. falsely claimed to be on military duty and received Military Leave	\$ 7,235.93
B	Tansil Jr. exceeded his Military Leave balances by 16 days	5,453.99
C	Tansil Jr. exceeded his available annual or sick leave balances by 141 hours	<u>6,333.15</u>
Total		\$ 19,023.07
D	Tansil Jr. falsified travel claims	<u>3,717.29</u>
Total Wrongfully Obtained Benefit		<u>\$ 22,740.36</u>

2. TANSIL JUNIOR RECEIVED QUESTIONABLE STATE SALARY AND TRAVEL REIMBURSEMENT PAY TOTALING \$135,874.55

Tansil Jr. was paid a salary of \$210,411.08 as an ADA for the time period reviewed of August 1, 2017 through January 31, 2020 and received travel reimbursements totaling

\$15,886.26. Investigators were able to substantiate \$62,337.31 of Tansil Jr.’s salary and \$5,345.12 of his travel reimbursements. Tansil Jr. admitted in an interview with investigators and in a written statement that he did not work 25 percent of the time he claimed to be working from July 1, 2018 through January 31, 2020. Additionally, he acknowledged that some of his travel was false, and he was not where he said he was and “overall the travel is an issue.” Investigators analyzed Tansil Jr.’s time and travel claim reimbursements and questioned the salary and travel reimbursements that could not be substantiated as noted below:

A. Tansil Jr.’s remaining salary (\$129,050.70) for the period which is net of the amount already questioned in Finding 1 above.

For the period under review, Tansil Jr. received questionable salary of \$148,073.77 from the state. Tansil Jr. admitted in an interview to investigators that he did not work 25 percent of the time he reported and was paid to work from July 1, 2018 through January 31, 2020. This amounts to \$19,557.25 based on his salary during that time period. We also interviewed multiple other ADA’s who indicated that Tansil Jr. didn’t always show at his scheduled locations. Based on Tansil Jr.’s admission, our review and analysis of his attendance records, and other interviews, investigators cannot verify the amount of time Tansil Jr. actually worked; therefore, we question the entire remaining salary of \$129,050.70.

Finding 2.A. Summary	Amount
Total Salary Paid to Tansil Jr. for Period of August 1, 2017 to January 31, 2020	\$ 210,411.08
Salary Investigators were able to Substantiate	<u>\$ (62,337.31)</u>
Remaining Salary Paid	\$ 148,073.77
Finding 1. Wrongfully Obtained Salary Already Questioned	<u>\$ (19,023.07)</u>
Remaining Salary Questioned (<i>Includes \$19,557.25 which is 25% of 2018-2020 Salary Admitted Unearned by ADA</i>)	<u><u>\$ 129,050.70</u></u>

B. Analysis of Tansil Jr.’s travel claims revealed \$6,823.85 in questionable claims

Investigators reviewed Tansil Jr.’s travel reimbursement claims and determined \$6,823.85 to be questionable. Tansil Jr. admitted in an interview to investigators that he was not always traveling to where he was scheduled to work. We also

interviewed other 24th Judicial District personnel who stated that Tansil Jr. was not where he claimed to be. We reviewed Tansil Jr.'s travel claims and gave him credit for travel we were able to substantiate. We also pulled out the travel that was falsified as noted in Finding 1D. We question the legitimacy of the remaining travel claimed by Tansil Jr.

Finding 2. Summary		Amount
A.	Questionable Salary	\$ 129,050.70
B.	Questionable Travel Reimbursements	6,823.85
Total Questionable Salary and Travel		\$ 135,874.55

On September 1, 2020, the Carroll County Grand Jury indicted Thomas A. Tansil, Jr. on one count of Theft over \$10,000, one count of Official Misconduct, one count of Tampering with Governmental Records, and one count of Computer Offenses.

[24th Judicial District Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed a deficiency in internal control that facilitated Tansil Jr. in his wrongfully obtained salary and travel pay. This deficiency is noted below:

Deficiency 1: Lack of management oversight in the 24th Judicial District

The District Attorney General (DAG) notified our office regarding Tansil Jr. and the suspected misappropriation of time and travel reimbursement expenses. It was noted, however, the DAG's office failed to monitor the activity of Tansil Jr. and his lack of attendance and travel documentation. Also, the DAG's office did not require Tansil Jr. to submit military orders when he was claiming military leave or his drill schedule. The DAG did not question Tansil Jr. regarding his military time off or question the higher number of days he was not working. The lack of management oversight contributed to the wrongfully obtained salary and travel by Tansil Jr.

Once this issue came to light, the District Attorney General Conference developed and provided best practices and guidance to each of the District Offices in Tennessee.