



COMPTROLLER'S INVESTIGATIVE REPORT

Cookeville Fire Department

May 6, 2021

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

May 6, 2021

Mayor Ricky Shelton
and City Council Members
City of Cookeville
Cookeville Municipal Building
45 E. Broad Street
Cookeville, TN 38501

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Cookeville Fire 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 13th 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 blue ink, appearing to read "Jason E. Mumpower", with a long horizontal flourish extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Cookeville Fire Department

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Cookeville Fire Department (CFD). The investigation was limited to selected records for the period January 1, 2017 through February 28, 2019. The results of the investigation were communicated with the Office of the District Attorney General of the 13th Judicial District.

BACKGROUND



The Cookeville Fire Department (CFD) is an agency of city government and funded with city revenue. In 2018, it had an operating budget of approximately \$5.6 million dollars and had a force of 58 firefighters. Firefighters are assigned to the main station which is located at city hall or one of three other substations. Firefighters work 24 hour shifts with one day on and one day off. Firefighter training is obtained through the Tennessee Fire and Codes Enforcement Academy (Academy) which provides testing

and certification of codes enforcement officials, firefighters, and other homeland security first responders. The Academy is operated through the Tennessee Department of Commerce & Insurance, State Fire Marshal's office.

RESULTS OF INVESTIGATION

1. FORMER CAPTAIN MARVIN MONTGOMERY RECEIVED \$32,212.75 IN IMPROPER COMPENSATION

CFD Fire Captain Marvin Montgomery (Montgomery), who was also employed as a part-time instructor with the Academy, obtained compensation from both the city and the state entities for the same work hours. Investigators obtained and examined records showing the times Montgomery claimed to have worked at the CFD and Academy. That examination revealed that between January 1, 2017 and February 28, 2019, Montgomery improperly obtained \$32,212.75 in compensation from CFD by claiming pay for 1,345 hours he did not work. This resulted from Montgomery presenting the CFD with timecards that reflected 24 hours of scheduled work from 8:00 am to 8:00 am while also reflecting time worked within that same 24-hour period at the Academy.

Examples of Montgomery’s improper receipt of compensation are presented in **Exhibits 1 and 2**. As those records show, Montgomery claimed to have worked a 24-hour shift at CFD while also claiming to have worked at the Academy.

CFD Timecard – Exhibit 1



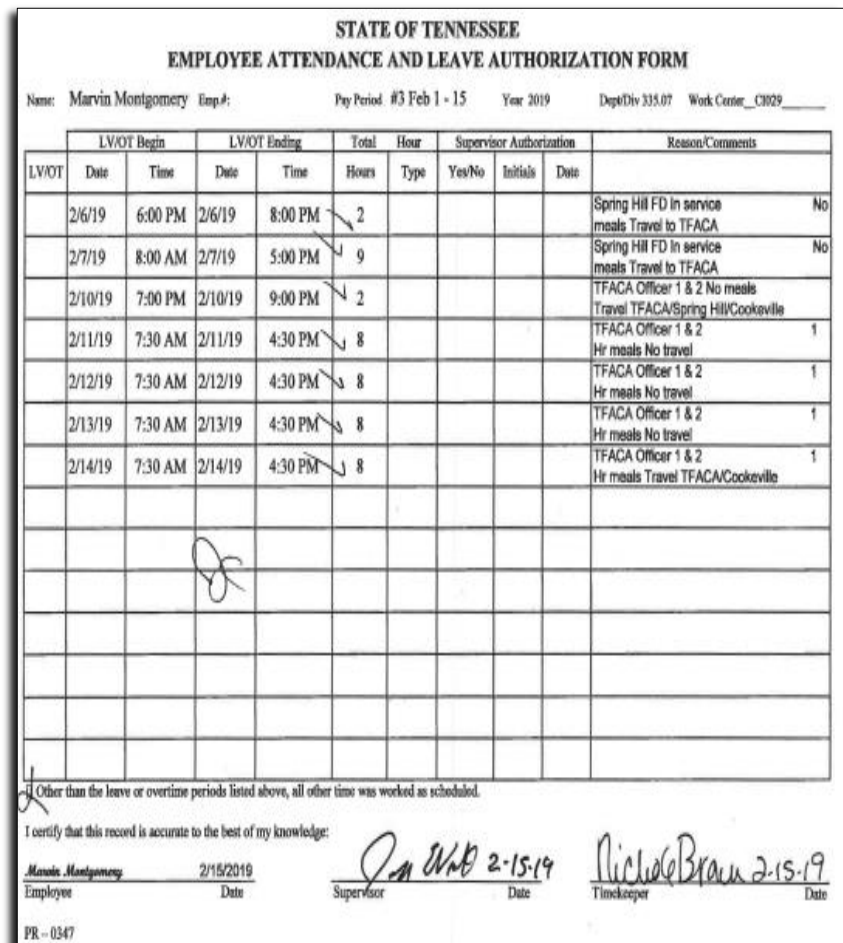
02/03/19-02/16/19
Marvin Montgomery

REG. PMS. _____ PAY PERIOD ENDING _____
EXTRA HRS. _____ RATE _____ TOTAL _____
SOC. SEC. TAX _____ ST. UNL. COMP. _____ TOTAL _____
MED. TAX _____ ST. DIS. BEN. _____
FED. W.T. _____ DUES _____
CITY/ST. W.T. _____ BONDS _____
INSUR. _____
NET WAGES _____

EXTRA TIME		REGULAR TIME	
1st DAY	IN OUT	A.M. NOON	7:49 4:00
2nd DAY	IN OUT	A.M. NOON	7:51 0800
3rd DAY	IN OUT	A.M. NOON	7:55 8:01
4th DAY	IN OUT	A.M. NOON	8:00 0800

THIS SID

Academy Timesheet – Exhibit 2



STATE OF TENNESSEE
EMPLOYEE ATTENDANCE AND LEAVE AUTHORIZATION FORM

Name: Marvin Montgomery Emp #: _____ Pay Period: #3 Feb 1 - 15 Year: 2019 Dept/Div: 335.07 Work Center: C3029

LV/OT	Date	Time	Date	Time	Total Hour	Supervisor Authorization	Reason/Comments
	2/6/19	6:00 PM	2/6/19	8:00 PM	2		Spring Hill FD in service meals Travel to TFACA No
	2/7/19	8:00 AM	2/7/19	5:00 PM	9		Spring Hill FD in service meals Travel to TFACA No
	2/10/19	7:00 PM	2/10/19	9:00 PM	2		TFACA Officer 1 & 2 No meals Travel TFACA/Spring Hill/Cookeville
	2/11/19	7:30 AM	2/11/19	4:30 PM	8		TFACA Officer 1 & 2 Hr meals No travel 1
	2/12/19	7:30 AM	2/12/19	4:30 PM	8		TFACA Officer 1 & 2 Hr meals No travel 1
	2/13/19	7:30 AM	2/13/19	4:30 PM	8		TFACA Officer 1 & 2 Hr meals No travel 1
	2/14/19	7:30 AM	2/14/19	4:30 PM	8		TFACA Officer 1 & 2 Hr meals Travel TFACA/Cookeville 1

Other than the leave or overtime periods listed above, all other time was worked as scheduled.

I certify that this record is accurate to the best of my knowledge:

Marvin Montgomery 2/15/2019 Employee Date
 Supervisor Date
 Timekeeper Date

PR - 0347

February 12, 2019 details nine hours (with lunch) at the Academy and 24 hours with CFD.

After our investigation began, Montgomery retired from the CFD, effective March 28, 2019. At his separation, the city collected \$16,094.40 from Montgomery’s accrued leave balance with the knowledge that the Comptroller’s investigation was not complete. There remains an unpaid balance of \$16,118.35 due to the city.

2. FORMER LIEUTENANT AND CURRENT CAPTAIN SHAWN ROBERSON RECEIVED IMPROPER COMPENSATION OF \$2,622.53

Investigators examined time records obtained from CFD and the Academy and discovered that CFD Fire Lieutenant Shawn Roberson, who was also employed as a part-time instructor of the Academy, obtained compensation from both the city and the state entities for the same hours

worked. Those records, which showed the times when each of Roberson’s shifts started and ended, revealed that between January 1, 2017 and February 28, 2019, Roberson improperly obtained \$2,622.53 from CFD for 109.5 hours he did not work. This resulted from Roberson presenting the CFD with timecards that reflected 24 hours of scheduled work from 8:00 am to 8:00 am while also reflecting time worked within that same 24-hour period at the Academy.

Examples of Robertson’s timecard from CFE and Timesheet from the Academy are presented in Exhibits 3 and 4.

CFD Timecard – Exhibit 3

12/10/17 – 12/23/17
Shawn Roberson

EXTRA HRB. _____ RATE _____ TOTAL _____
SOC. SEC. TAX _____ ST. UN. COMP. _____ TOTAL _____
MED. TAX _____ ST. DIS. BEN. _____
FED. W.T. _____ DUES _____
CITY/ST. W.T. _____ BONDS _____
INSUR. _____

NET WAGES

EXTRA TIME		REGULAR TIME	
1st Day	A.M. 12-10-17 NOON P.M.	IN 24 hr OUT K/D	
2nd Day	A.M. DE 13 7 47 NOON DE 14 8 03 P.M.		
3rd Day	A.M. DE 16 7 47 NOON DE 17 8 05 P.M.		
4th Day	A.M. DE 19 7 56 NOON DE 20 8 57 P.M.		
5th Day	A.M. 12-22-17 NOON 24 hrs 5/5 P.M.		
6th Day	A.M. NOON P.M.		
7th Day	A.M. NOON P.M.		
TOTAL	TOTAL		

PAYMENT RECEIVED IN FULL
SIGNED _____ DATE _____
1-800-630-0000 © SHARPLEY TRUMP CORPORATION 2017 1-800-630-0000

Academy Timesheet - Exhibit 4

STATE OF TENNESSEE
EMPLOYEE ATTENDANCE AND LEAVE AUTHORIZATION FORM

Name: Joseph Roberson Emp # [REDACTED] Pay Period PP24 Dec 16-31 Year 2017 Dept/Div 335.07 Work Center_C1029

L.V./OT	L.V./OT Begin		L.V./OT Ending		Total Hours	Hour Type	Supervisor Authorization			Reason/Comments
	Date	Time	Date	Time			Yes/No	Initials	Date	
	12/16/17	6:00am	12/16/17	6:00pm	11		Y	JR	12/17	Live burn travel Cookeville to TFACA less 1 hour meal
	12/17/17	7:30am	12/17/17	6:30pm	10		Y	JR	12/17	Live burn travel Cookeville to TFACA less 1 hour meal

Other than the leave or overtime periods listed above, all other time was worked as scheduled.

I certify that this record is accurate to the best of my knowledge:

Shawn Roberson 12/28/2017
Employee Date

[Signature] 12/29/17
Supervisor Date

[Signature] 12/29/17
Timekeeper Date

December 16, 2017, details twelve hours (with lunch) at the Academy and 24 hours with CFD.

On May 3, 2021, the Putnam County Grand Jury indicted Joseph Shawn Roberson on one count of Theft over \$2,500.

On May 3, 2021, the Putnam County Grand Jury indicted Marvin Montgomery on one count of Theft over \$10,000.

[Cookeville Fire Department Investigation Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed the following deficiencies in internal control and compliance:

Deficiency 1: Employees sometimes paid cash to other employees to work their shift

During the investigation, investigators discovered that employees sometimes paid cash to other employees to work their shift. We question this procedure because the practice prevented CFD from properly documenting who actually worked the shift and who was actually paid for working that shift. Moreover, such a practice causes problems related to proper payments of overtime compensation and proper withholding of money for federal income and payroll taxes. In addition, the individual being paid for the shift was not officially clocked into the CFD's official fire department time clock thus creating an unnecessary liability for the city if the individual working off-the-clock for cash was injured on the job since they were not scheduled or documented as having worked.

Deficiency 2: There was a lack of CFD management oversight

The Fire Chief worked directly with Montgomery at the same fire station each day and was responsible for approving any leave Montgomery should have taken from his fire department position to work at the Academy. Roberson, who was third in the command chain, also worked at the same fire station and as captain, Montgomery was responsible for approving any leave Roberson should have taken from his fire department position to work at the Academy. A lack of management oversight allowed improper compensations to occur.
