



## COMPTROLLER'S INVESTIGATIVE REPORT

### Cocke County Sheriff's Department

*March 31, 2022*

**Jason E. Mumpower**  
*Comptroller of the Treasury*



**DIVISION OF INVESTIGATIONS**



JASON E. MUMPOWER  
*Comptroller*

March 31, 2022

Cocke County Sheriff  
111 Court Avenue  
Newport, TN 37821

and

Cocke County Mayor  
and County Commissioners  
360 East Main Street  
Newport, TN 37821

Cocke County Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Cocke County Sheriff's 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 4<sup>th</sup> 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 line extending to the right.

Jason E. Mumpower  
Comptroller of the Treasury

JEM/MLC

# INVESTIGATIVE REPORT

## COCKE COUNTY SHERIFF'S DEPARTMENT

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Cocke County Sheriff's Department. This investigation was limited to selected records for the period July 1, 2020 through October 31, 2021. The results of the investigation were communicated with the Office of the District Attorney General of the 4<sup>th</sup> Judicial District.

### BACKGROUND



The Cocke County Sheriff's Department (department) is based in Newport, Tennessee, and is overseen by the elected sheriff who serves a four-year term. The county is governed by a mayor and a 14-member county commission that acts as its legislative body. The department has divisions such as: Patrol, Transport, Bailiff, Corrections, Civil Process, School

Resource Officers, Detectives, and Narcotic Investigators. Sheriff's deputies have several responsibilities such as patrolling the county and responding to calls. To effectively perform department duties, multiple personnel are allowed to drive their assigned department vehicles to their home.

The Cocke County Sheriff and a department deputy worked part-time for a police department in a town located in both Jefferson and Hamblen Counties. Near the end of December 2020, the deputy became a full-time employee with the police department, in addition to his Cocke County full-time employment. In a few instances, the sheriff and deputy used their Cocke County assigned vehicles to commute to the police department in July and August 2020.

### RESULTS OF INVESTIGATION

- **A DEPUTY SUBMITTED TIMESHEETS TO THE SHERIFF'S DEPARTMENT AND THE POLICE DEPARTMENT FOR THE SAME HOURS WORKED RESULTING IN DUPLICATE PAYMENTS TOTALING AT LEAST \$1,225**

Investigators determined that a deputy submitted timesheets to the sheriff's department and the town police department for the same hours worked. Investigators reviewed the deputy's available timesheets provided by the town and the county and determined that from February

2021 to October 2021, the deputy's timesheets reflected he worked approximately 18 hours at the county and the town simultaneously. Investigators determined the deputy was primarily working for the police department during this time. Investigators calculated the deputy's salary for the 18 hours worked at his county rate of pay, which totaled at least \$289.

In several instances, the deputy submitted timesheets that reflected a total of 56 hours of sick leave valued at least \$936. He was paid by the county for this sick leave while submitting timesheets that reflected hours worked at the police department for the same day. The Cocke County Sheriff's Department policy states, "Employees may engage in approved secondary employment only on regular days off, during annual leave or compensatory leave, or after regular duty hours when not on call." Those policies further provide, "Accrued sick leave with pay may be used for illness, personal emergencies or medical, health or dental care required by the employee and members of the employee's immediate family and household." Using county accrued sick leave to work at the police department violates both of the above-noted policies. The deputy's supervisor signed the applicable timesheets indicating review and approval.

The table below illustrates the deputy's duplicate time reporting totaling at least \$289.

Date	County Start Time	County End Time	Town Start Time	Town End Time	Duplicate Time Charged to Both Entities	Overlap Hours
2/22/2021	7:00AM	4:00PM	6:00AM 6:00PM	2:00PM 6:00AM	7:00AM-2:00PM	7 Hours
3/16/2021	8:00AM	6:00PM	8:00AM	10:00AM	8:00AM-10:00AM	2 Hours
6/23/2021	7:00AM	3:00PM	7:00AM 6:00PM	3:00PM 6:00AM	7:00AM-3:00PM	8 Hours
10/14/2021	8:00AM	4:00PM	3:00PM	6:00AM	3:00PM-4:00PM	1 Hour

The table below illustrates the deputy's use of county accrued sick leave while working for the town's police department totaling at least \$936.

Date	County Time	Town Start Time	Town End Time	Sick Leave Hours
3/22/2021	Sick Leave	8:00AM	4:00PM	8 Hours
5/26/21	Sick Leave	8:00AM	4:00PM	8 Hours
8/25/2021	Sick Leave	7:00AM	3:00PM	8 Hours
8/27/2021	Sick Leave	7:00AM 6:00PM	3:00PM 6:00AM	8 Hours
8/31/2021	Sick Leave	7:00AM	3:00PM	8 Hours
9/9/2021	Sick Leave	7:00AM 6:00PM	3:00PM 6:00AM	8 Hours
9/20/2021	Sick Leave	7:00AM	3:00PM	8 Hours

In summary, the deputy was paid at least \$1,225 (\$289 plus \$936) for duplicate time reporting to the county and town police department.

### INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to the deputy's ability to duplicate time reporting without prompt detection. These deficiencies included:

**Deficiency 1: Management did not provide adequate oversight over time and attendance reporting**

Management at the county did not provide adequate oversight over time and attendance reporting and did not establish appropriate internal controls. As detailed above, investigators determined that hours reflected on the timesheets for one deputy did not accurately reflect the actual hours worked at the county. Management is responsible for designing internal controls to give reasonable assurance of the reliability of time reporting and of the effectiveness and efficiency of operations. The lack of adequate oversight reduces the ability to verify employee hours worked, which could result in inaccurate or improper wages.

**Deficiency 2: Some department employees occasionally used county vehicles for secondary employment**

In a few instances, the sheriff and the deputy used their Cocke County assigned vehicles to commute to the police department in an adjoining county for secondary employment as noted above (See Exhibit 1 and Exhibit 2). The Cocke County Sheriff's Department policy states, "Personal use of vehicles should be limited and used only on occasions such as stopping on the way home at a market, etc." The policies further provide, "The vehicle should not be used as a family car for trips on Sundays or riding around in other counties without being on official business." Sound business practices dictate that personal use of county vehicles could expose the county to certain liabilities and risk.

**Exhibit 1**



*Image taken from video footage showing the deputy's Cocke County vehicle at the town police department on August 18, 2020.*

**Exhibit 2**



*Image taken from video footage showing the Cocke County sheriff's vehicle at the town police department on July 24, 2020.*

County officials indicated that they have corrected or will correct these deficiencies.