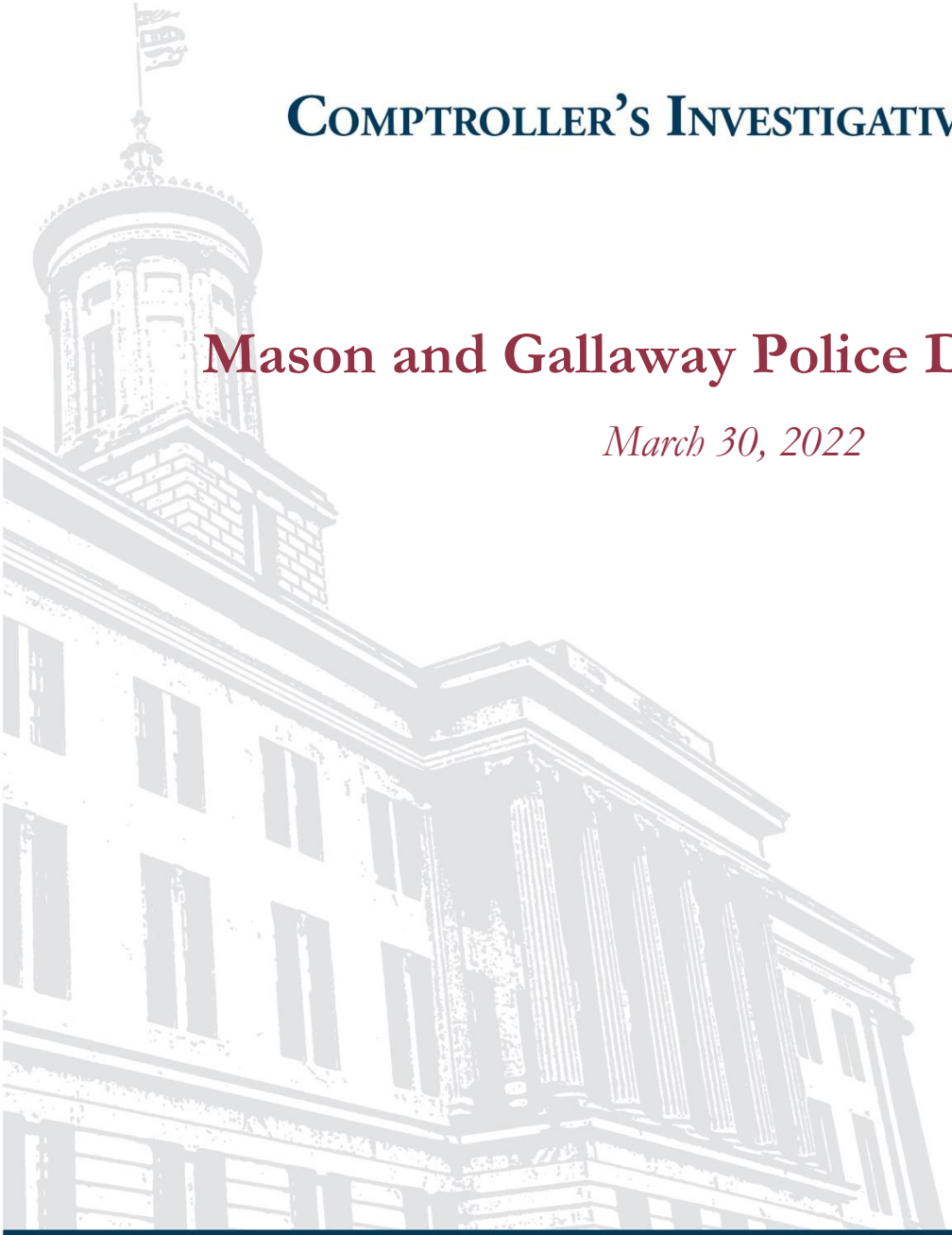


Comptroller's Investigative Report

Mason and Gallaway Police Departments

March 30, 2022

Jason E. Mumpower
Comptroller of the Treasury

Division of Investigations

Jason E. Mumpower
Comptroller

March 30, 2022

Town of Mason
Mayor and Board of Aldermen
12157 Main Street
Mason, TN 38049

and

Gallaway City Commissioners
333 Old Brownsville Road
Gallaway, TN 38306

Town of Mason and City of Gallaway Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Mason and Gallaway Police Departments, 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 25th 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,

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Mason and Gallaway Police Departments

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Town of Mason and the City of Gallaway. The Comptroller's Office initiated the investigation after officials and citizens from both municipalities reported questionable time-reporting practices and other concerns pertaining to the operation of the police departments. The investigation was limited to selected records for the period from January 1, 2019, through July 31, 2020. The results of the investigation were communicated with the Office of the District Attorney General of the 25th Judicial District.

BACKGROUND

The Town of Mason (Mason) is in Tipton County, Tennessee, and has a population of approximately 1,337 people. Mason is governed by a mayor and six aldermen.

The City of Gallaway (Gallaway) is in Fayette County, Tennessee, and has a population of approximately 528 people. Gallaway is governed by a mayor, a vice-mayor, and a commissioner.

Both Mason and Gallaway operate their own police departments (PD), which are funded through annual budgetary processes.

Vatisha Barken (Barken) worked for the Mason PD beginning in 2016. In January 2019, she held the rank of lieutenant. On February 22, 2019, Barken was appointed the interim chief of police, and held this position until her resignation on June 15, 2020. In addition to her Mason PD employment, Barken worked as a captain for the Gallaway PD from January 7, 2019, until her

resignation on July 17, 2020. Barken was a salaried employee in Mason and an hourly-paid employee in Gallaway. She maintained timesheet records documenting hours worked at both places of employment. In Mason, Barken reported directly to the mayor; in Gallaway, she reported to the police chief.

Samuel Sutton (Sutton) worked as a patrolman for the Mason PD from November 2017 until his employment was terminated on July 20, 2020. Sutton also worked as a lieutenant for the Gallaway PD from January 7, 2019, until his employment was terminated on July 15, 2020. At both places of employment, Sutton was an hourly-paid employee and maintained timesheet records documenting hours worked. Sutton reported to Barken in both the Mason and Gallaway PDs.

RESULTS OF INVESTIGATION

1. FORMER MASON INTERIM CHIEF OF POLICE AND GALLAWAY POLICE CAPTAIN VATISHA BARKEN FALSIFIED HER TIMESHEETS TO WRONGFULLY OBTAIN $14,933.66 IN WAGES AND/OR SALARY AND OTHER CITY-PAID BENEFITS

Between January 2019 and July 2020, Barken falsified her timesheets and wrongfully obtained $14,933.66 in wages and salary payments and other city-paid benefits as follows:

A. Barken submitted timesheets reflecting the same time worked for both Mason and Gallaway PDs

An examination of Barken's timesheets provided by Mason and Gallaway city officials revealed that Barken submitted timesheets that included the same hours worked for both Mason and Gallaway PDs to wrongfully obtain compensation from both departments, a practice called double-dipping. Barken submitted 68 timesheets showing she worked 107.75 hours simultaneously for Mason and Gallaway PDs and was thus able to obtain $2,090.35 in improper payroll compensation. Since Barken was a salaried employee in Mason, investigators used the hourly rate she was compensated in the Gallaway PD of $19.40 to calculate the total amount she received for time she also submitted and was paid in the Mason PD. Compared to her pro-rated hourly rate received in the form of salary from the Mason PD, Barken's hourly rate in Gallaway was lower for the majority of the period included in our review.

The table below illustrates Barken's duplicate time reporting on February 21, 2020.

Mason PD timesheets		Gallaway PD timesheets		Overlap Time	Overlap Hours
Start Time	End Time	Start Time	End Time		
09:21 AM	05:21 PM	10:00 AM	06:00 PM	10:00 AM - 5:21 PM	7.35

B. Barken submitted timesheets reflecting the same time for the end of one shift at one PD and the start of another shift at another PD

The Mason PD is located approximately eight miles from the Gallaway PD. Investigators noted 58 instances in which her timesheets show that she ended a shift with one department (e.g., the Mason PD) and then started a shift with the other (e.g., the Gallaway PD) at the same time. In addition to the travel time between the PD locations, police officers must report for duty dressed in proper uniforms and equipped with appropriate gear. According to officials from both municipalities, this task would take at minimum 15 minutes. By reporting the same time for an end of shift and a start of shift in two different locations, Barken received improper payroll compensation for at least 14.5 hours totaling $281.30. To calculate this amount, investigators used the hourly rate of $19.40 that Barken was compensated in Gallaway.

The table below illustrates Barken's questionable time-reporting pattern on November 4, 2019.

Mason PD timesheets		Gallaway PD timesheets		Unreasonable Time-Reporting Pattern
Start Time	End Time	Start Time	End Time	
08:00 AM	09:00 AM	09:00 AM	07:00 PM	Ending the shift in Mason and starting the shift in Gallaway at 09:00 AM
07:00 PM	11:00 PM			Ending the shift in Gallaway and starting the shift in Mason at 07:00 PM

On November 4, 2019, Barken claimed to have worked a total of 15 hours: 1) a split shift in Mason for 5 hours consisting of 1 hour in the morning [08:00 AM – 09:00 AM] and 4 hours in the evening [07:00 PM – 11:00 PM]; and 2) a 10-hour shift in Gallaway [09:00 AM – 07:00 PM]. On this date, Barken falsely reported her hours on two occasions for a total theft of time of at least 30 minutes (calculated as 15 minutes for each occasion).

C. Barken submitted timesheets reflecting hours worked for the Gallaway PD without being in a required in-service status with the Fayette County Sheriff's Office

The Gallaway police chief informed investigators that police officers must notify Fayette County dispatch upon reporting to and from duty. Further, the hours reported as worked on the Gallaway PD timesheets and officers' in-service and out-of-service times on the Fayette County dispatch logs should reasonably correlate. Based on the examination of the dispatch logs provided by the Fayette County Sheriff's Office (FSCO), Barken submitted timesheets reflecting at least 571.5 hours worked on her Gallaway timesheets without being in the required in-service status with FCSO.

Investigators noted Barken's timesheets reflected earlier start times than noted in-service status on the FCSO dispatch logs. Her timesheets also reflected later end times than noted out-of-service status on the FCSO dispatch logs. Investigators also noted that in some instances Barken's timesheets reflected time worked but no in-service status on the FCSO dispatch log. Investigators could not confirm 571.5 hours reported as actual time worked. Using the hourly rate of $19.40, Barken obtained $11,087.10 in improper compensation.

D. Barken received payroll benefits for unsupported Gallaway hours worked

For the 571.50 unsupported hours worked at the Gallaway PD, as noted above, Barken received city-paid benefits totaling $1,474.91 that represent prorated matching benefits and payments for Medicare, Social Security, unemployment insurance, medical insurance, and the Tennessee Consolidated Retirement System that the city incurred.

Summary of Vatisha Barken's Improper Payments

Issue	Mason PD	Gallaway PD	Total
A. Duplicate reported hours worked between the Mason and Gallaway PDs (*)	$ 1,045.18	$ 1,045.17	$ 2,090.35
B. Time reported as worked at two different PDs at the same time (*)	140.65	140.65	281.30
C. Time reported as worked at Gallaway PD without supporting required in-service status with FCSO	0	11,087.10	11,087.10
D. Benefits for unsupported Gallaway PD hours	0	1,474.91	1,474.91
Total	**$ 1,185.83**	**$ 13,747.83**	**$ 14,933.66**

*Due to inadequate records, investigators were unable to determine with certainty at what place Barken actually worked during the days her timesheets show the duplicate time reported or the instances noted of her being physically present at two different places at the same time. As a result, investigators prorated the amounts associated with these issues equally between the Mason and Gallaway PDs.

Investigators found discrepancies in Barken's reported time that led to improper payroll payments in 32 of 37 bi-weekly payrolls in Mason and 63 of 80 weekly payrolls in Gallaway.

Barken stated to investigators that it would be impossible to work the same hours at both places, and that she was instructed to fill out the Gallaway timesheets in a uniform way (e.g., 8:00 AM – 4:00 PM). Investigators could not substantiate these claims, and her timesheets rarely showed the 8:00 AM – 4:00 PM time-reporting pattern on her Gallaway timesheets. Barken agreed to pay the money associated with the timesheet discrepancies back and told investigators she felt she deserved the money because of everything she went through, or that she worked many hours that were not accounted for on her timesheets.

2. FORMER MASON PATROLMAN AND GALLAWAY LIEUTENANT SAMUEL SUTTON FALSIFIED HIS TIMESHEETS TO WRONGFULLY OBTAIN $20,568.42 IN WAGES AND OTHER EMPLOYMENT BENEFITS

Between January 2019 and July 2020, Sutton falsified his timesheets and improperly obtained payroll payments and city-paid benefits totaling $20,568.42 as follows:

A. Sutton submitted timesheets reflecting the same time worked for both Mason and Gallaway PDs

Sutton submitted 22 timesheets reflecting that he worked 53.5 hours simultaneously at the Mason PD and the Gallaway PD to obtain $901.35 in improper payroll compensation. To calculate this amount, investigators used the lower hourly rate received from the Mason PD, which was $16.10 (until June 2019), and then after a $1 pay increase to $17.10 (from July 2019 forward).

B. Sutton submitted timesheets reflecting the same time for the end of one shift at one PD and the start of another shift at another PD

While commuting between his Mason and Gallaway PD employments, Sutton claimed to be in two different locations at the same time on 46 occasions and obtained $192.65 in improper payroll payments. Investigators used the $16.10 and $17.10 hourly rates from Mason to calculate this amount.

C. Sutton submitted timesheets reflecting hours worked for the Gallaway PD without being in a required in-service status with Fayette County Sheriff's Office

Sutton submitted timesheets reflecting 744.50 hours as actual time worked for the Gallaway PD, which investigators could not confirm or validate as legitimate hours when compared to FCSO dispatch logs required to document in-service status. Sutton received $13,401 in improper payroll compensation based on the $18 hourly rate paid by the Gallaway PD.

D. Sutton submitted timesheets reflecting hours worked for the Mason PD without being in a required in-service status with the Tipton County E911

Mason officials told investigators that all police officers are required to notify the Tipton County E911 dispatch upon reporting to duty as shown in their timesheets and failing to do so while claiming hours on the timesheets is considered a theft of time. Our investigation revealed Sutton reported to have worked at least 242 hours on his Mason timesheets without being in the required in-service status with the Tipton County E911. As a result, based on Mason's $16.10 and $17.10 hourly rates, Sutton wrongfully obtained $4,138.20 in improper payroll payments.

E. Sutton received payroll benefits from Mason and Gallaway for unsupported hours worked

Sutton received benefits totaling $1,935.22 that represent employers' prorated amounts of Medicare, Social Security, unemployment insurance, medical insurance, and the contribution to the Tennessee Consolidated Retirement System based on the 744.50 unsupported hours in Gallaway and 242 unsupported hours in Mason that the municipalities incurred.

Summary of Samuel Sutton's Improper Payroll Payments

Issue	Mason PD	Gallaway PD	Total
A. Duplicate reported hours worked between the Mason and Gallaway PDs (*)	$ 450.68	$ 450.67	$ 901.35
B. Time reported as worked at two different PDs at the same time (*)	96.33	96.32	192.65
C. Time reported as worked at Gallaway PD without supporting required in-service status with FCSO	0	13,401.00	13,401.00
D. Time reported as worked at Mason PD without supporting required in-service status with the Tipton County E911	4,138.20	0	4,138.20
E. Benefits for unsupported Gallaway PD and Mason PD hours	439.48	1,495.74	1,935.22
Total	**$ 5,124.69**	**$ 15,443.73**	**$ 20,568.42**

*Due to inadequate records, investigators were unable to determine with certainty at what place Sutton actually worked during the days his timesheets show the duplicate time reported or the instances noted of him being physically present at two different places at the same time. As a result, investigators prorated the amounts associated with these issues equally between the Mason and Gallaway PDs.

Investigators found discrepancies in Sutton's reported time that led to improper payroll payments in 31 of 39 bi-weekly payrolls in Mason and 73 of 80 weekly payrolls in Gallaway.

Sutton admitted to investigators his timesheets were not correct, and he received payroll payments to which he was not entitled to and was willing to pay it back.

3. FORMER GALLAWAY LIEUTENANT SAMUEL SUTTON HAD THE GALLAWAY POLICE DEPARTMENT IMPROPERLY BILLED $85 FOR THE TOWING OF HIS PERSONALLY OWNED VEHICLE

On June 8, 2020, Sutton had his personal vehicle towed from Memphis to his personal residence and had the invoice totaling $85 improperly billed to the Gallaway PD, making it appear that the towing service was performed for PD-related business. Gallaway officials assumed the invoice was PD-related and paid it on June 29, 2020. **(Refer to Exhibit 1.)**

Exhibit 1

Whatley's Towing Somerville
[redacted]

Invoice #P-33863
Date: 6/15/2020

For:
Gallaway Police Dept
PO BOX 168
GALLAWAY, TN 38036

The invoice was billed using the Gallaway PD billing information

Terms	P.O. Number
Due upon receipt	

From: 5341 Poplar Ave, Memphis, TN 38119
To: [redacted] Millington, TN 38053
Owner: sutton

The vehicle was towed from Memphis (outside the Gallaway PD jurisdiction) to the Sutton's personal residence

Phone #: na
Member #:

Vehicle	VIN	State	Odometer
Black GMC Yukon SUV 4WD			

The vehicle towed was Sutton's personal car

Qty	Service	Rate	Adjustment	Tax	Amount
1.00	Tow	$85.00	$0.00	$0.00	$85.00
			Total Amount Due		$85.00

Notes:
[redacted]

Received By:

The amount billed that the city officials paid the towing company in the assumption that the invoice was PD-related

The towing service for $85 performed on Sutton's personal vehicle. Sutton had the invoice improperly billed to the Gallaway PD.

<u>Summary of Samuel Sutton's Improper Payments</u>

Issue	Mason PD	Gallaway PD	Total
Improper Payroll Payments and City-Paid Benefits (**Finding 2**)	$ 5,124.69	$ 15,443.73	$ 20,568.42
Personal Towing Invoice Paid by Gallaway Funds (**Finding 3**)	0	85.00	85.00
Total	**$ 5,124.69**	**$15,528.73**	**$ 20,653.42**

4. FORMER MASON INTERIM CHIEF OF POLICE AND GALLAWAY POLICE CAPTAIN VATISHA BARKEN AND FORMER MASON PATROLMAN AND GALLAWAY LIEUTENANT SAMUEL SUTTON USED POLICE DEPARTMENT VEHICLES WITHOUT AUTHORIZATION

Investigators were informed that Barken's and Sutton's Gallaway-issued PD vehicles had regularly been seen in Mason, or Mason PD vehicles had been seen in Gallaway. Both Barken and Sutton had take-home-vehicle privileges in Gallaway, but not in Mason.

A. Unauthorized use of Gallaway PD vehicles

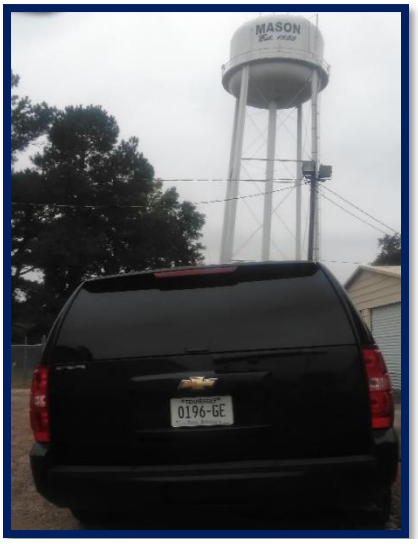
While both Barken and Sutton were authorized to drive their Gallaway-issued PD vehicles to commute to and from work as part of their take-home-vehicle privileges, this use was limited for home-work commute and activities related to Gallaway PD only. Investigators obtained evidence showing both Barken and Sutton used their Gallaway-issued vehicles without authorization.

Exhibit 2

Barken's Gallaway-issued car parked in Mason.

On October 27, 2019, at 5:13 PM, Barken's Gallaway-issued white Ford Explorer was parked next to the Mason PD **(Refer to Exhibit 2)**. According to her timesheet records, Barken worked 4:00 PM – 10:00 PM in Mason, and she was off duty in Gallaway that day. This evidence shows that Barken used her Gallaway-issued PD car to commute to work for her Mason shift.

Exhibit 3



Sutton's Gallaway-issued car parked in Mason.

On October 27, 2019, at 5:13 PM, Sutton's Gallaway-issued black Chevrolet Tahoe was parked beside the Mason PD **(Refer to Exhibit 3)**. According to his timesheet records, Sutton worked 4:00 PM – 12:00 AM in Gallaway that day, and at 5:13 PM he was on the Gallaway clock. There was no legitimate reason why Sutton's Gallaway-issued vehicle was parked in Mason at 5:13 PM.

B. Unauthorized use of Mason PD vehicles

Mason town officials advised investigators that Mason PD vehicles should have been used only for Mason PD-related activities. However, investigators were informed both Barken and Sutton drove Mason PD cars to Gallaway and also obtained evidence showing the Mason PD patrol cars parked in Gallaway. **(Refer to Exhibit 4 and Exhibit 5.)**

Exhibit 4

The picture taken on February 3, 2020, at 9:29 AM shows a Mason PD patrol car parked in Gallaway. Based on the review of Barken and Sutton timesheet records, either one of them could have driven the car that day.

Exhibit 5

The picture taken on February 4, 2020, at 12:29 PM shows a Mason PD patrol car parked in Gallaway. Based on the review of Barken and Sutton timesheet records, either one of them could have driven the car that day.

Investigators were informed that at one point, a Mason PD car was parked in Gallaway for approximately two weeks. Sutton admitted to investigators he once parked a Mason PD car in Gallaway for several days because he needed to fix something on the vehicle.

5. INVESTIGATORS QUESTION THE REMAINING SALARIES AND CORRESPONDING BENEFITS OF FORMER MASON INTERIM CHIEF OF POLICE AND GALLAWAY POLICE CAPTAIN VATISHA BARKEN AND FORMER MASON PATROLMAN AND GALLAWAY LIEUTENANT SAMUEL SUTTON

In addition to the improper payroll payments and corresponding city-paid benefits as noted in **Findings 1 and 2** above, investigators question Barken's and Sutton's remaining payroll payments and prorated benefits received between January 2019 and July 2020 for the following reasons:

Barken's and Sutton's Payroll in Mason

A. In Mason as the interim chief of police, Barken reported on average 13.41 working hours per week. Several town officials informed investigators that Barken was expected to work significantly more hours and given the number of hours reported in her timesheets they question whether Barken deserved the salary she was paid. Barken told investigators she worked on average 35-40 hours per week, and she worked those hours without reporting them on the timesheets, further questioning her motive of intentionally underreporting her time in Mason. In addition, between January 2019 and July 2020 Barken was in the required in-service status with the Tipton County E911 dispatch for four days despite claiming 992 hours on her timesheets during this period.

B. Sutton did not have a set schedule in Mason. Essentially, he worked as he pleased. Sutton told investigators he worked 2-3 hours per week, which is inconsistent with the hours claimed on his timesheets.

C. In 2019, Mason employees used paper timesheets documenting hours worked, including start and end times for each shift. In 2020, Mason implemented an electronic time-reporting system called "TSheets" which allowed clocking in and out remotely. Both Barken and Sutton's "TSheets" records showed they both utilized the remote option of clocking in, further questioning whether they actually worked the hours as shown on their timesheets.

Barken's and Sutton's Payroll in Gallaway

A. Without authorization and knowledge of the Gallaway police chief, both Barken and Sutton often and regularly modified their standard 40-hour work schedules and claimed overtime hours (compensated by overtime payrates) on their timesheets, rarely documenting the justifications of the overtime hours worked.

B. As an hourly-paid employee in Gallaway, Barken often reported overtime hours on her Gallaway timesheets. As a salaried employee in Mason, she reported significantly less hours than what was expected of her in Mason. Investigators also noted instances where Barken would report to be sick in Mason while working a full 8-hour shift or more in Gallaway. This time-reporting pattern is consistent with manipulating the timesheets between two employers to maximize compensation.

C. In addition, investigators found evidence showing Barken worked on Mason PD-related business while being clocked in on Gallaway time. Barken admitted to investigators there were times she may have looked at Mason reports while on Gallaway time.

Barken's and Sutton's Payroll in General

A. Investigators question the inadequate review and weak approval processes of Barken's and Sutton's timesheets in both Mason and Gallaway **(Refer to Deficiency 1)**.

B. Both Barken's and Sutton's timesheets show similar questionable time-reporting patterns for which they both collected payments they were not entitled to receive. As Sutton's direct supervisor at both places of employment, investigators question Barken's supervisory oversight of Sutton. Investigators spoke to officials from both municipalities some of whom felt that Barken showed favoritism to Sutton.

Barken's and Sutton's questionable payroll payments and corresponding payroll benefits received for the period January 2019 through July 2020 are summarized in the table below:

Questionable Payments		Amount	
Vatisha Barken	Payroll Payments*	$ 116,918.52	$ 132,154.69
	Benefits**	15,236.17	
Samuel Sutton	Payroll Payments*	79,434.65	87,127.14
	Benefits**	7,692.49	
Total			**$ 219,281.83**

*Received from Mason and Gallaway combined.
**Received from Mason and Gallaway combined and consisting of employers' amounts of Medicare, Social Security, unemployment insurance, medical insurance, and the contribution to the Tennessee Consolidated Retirement System.

On March 28, 2022, the Fayette County Grand Jury indicted Vatisha Barken for one count of Theft over $10,000, one count of Official Misconduct, and one count of False Entry of Government Records.

On March 28, 2022, the Fayette County Grand Jury indicted Samuel Sutton for one count of Theft over $10,000, one count of Official Misconduct, and one count of False Entry of Government Records.

The charges and allegations contained in the indictment are merely accusations of criminal conduct, and not evidence. The defendants are presumed innocent unless and until proven guilty beyond a reasonable doubt and convicted through due process of law.

Mason and Gallaway Police Departments Investigative Exhibit

INTERNAL CONTROL DEFICIENCIES

Our investigation revealed the following deficiencies in internal control, some of which contributed to Barken's and Sutton's abilities to perpetrate their time-reporting schemes without prompt detection:

Deficiency 1: **Mason and Gallaway officials failed to provide adequate oversight of Barken's and Sutton's timesheets**

Mason and Gallaway officials failed to provide adequate oversight of Barken's and Sutton's timesheets with actual hours worked. Although Mason officials signed Barken's timesheets indicating approval and review, officials failed to routinely confirm the accuracy of the timesheets to ensure that they reflected actual time worked. The Gallaway police chief told investigators that he saw Barken's and Sutton's timesheets the very first time after they both left the Gallaway PD (after July 2020), and there was essentially no review or approval process at all. In both places of employment, Barken signed as approval Sutton's timesheets. Routinely reviewing and confirming employees' reported time reduces the risk improper payroll payments will be made.

Deficiency 2: **Gallaway officials failed to implement review controls prior to paying for PD-related invoices**

Gallaway officials failed to implement a review system or authorization process ensuring that invoices billed to the PD were actual PD-related expenses. Implementing these processes is essential for effective internal controls, and it reduces the risk of fraud, waste, or abuse.

Mason and Gallaway officials indicated that they have corrected or intend to correct these deficiencies.