



COMPTROLLER'S INVESTIGATIVE REPORT

Gibson County Recovery Court

May 3, 2023

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

May 3, 2023

Gibson County Mayor's Office
and Board of Commissioners
1 Court Square Suite 200
Trenton, TN 38382

Gibson County General Sessions Judge
295 North College Street
Trenton, TN 38382

Gibson County Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Gibson County Recovery Court, 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 24th 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

Gibson County Recovery Court

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Gibson County Recovery Court. The Comptroller's Office initiated the investigation after citizens reported questionable time-reporting practices and other concerns pertaining to the court's operations. The investigation was limited to selected records for the period from March 1, 2018, through September 30, 2022. The results of the investigation were communicated with the Office of the District Attorney General of the 24th Judicial District who was appointed as *Pro Tem* in this matter.

BACKGROUND



The Gibson County Recovery Court (recovery court) is located in Trenton, Tennessee, and is jointly funded by the Gibson County government and the Tennessee Department of Mental Health and Substance Abuse (TDMHSAS). The recovery court allows non-violent offenders with substance abuse issues to obtain treatment while

under close legal and clinical supervision. The recovery court staff operates under the supervision of the Gibson County General Sessions Judge and is staffed by a coordinator and clinical treatment provider. There are usually 18 to 24 participants in the recovery court program.

Monica Bridges was hired as a part-time coordinator for the recovery court in July 2017 and became the full-time recovery court coordinator in October 2019. She was responsible for managing all aspects of the recovery court, including preparing and maintaining reports, determining participant incentives and/or sanctions, and overseeing participant drug screening. Bridges resigned from her position in September 2022.

Full-time employees with Gibson County are required to work 37.5 hours per week for a total of 1,950 hours per year. Department heads are responsible for setting the work schedules of individual employees. The official work schedule for the recovery court is Monday through Friday, 8:00 a.m. to 4:30 p.m., with the exception of Wednesdays when the judge presides over court in another location. When the needs of the recovery court demanded, Bridges was also expected to work after hours and on Saturdays. Bridges was considered a full-time, non-exempt, salaried Gibson County employee whose pay was based on the expectation of her working 37.5 hours per week. If Bridges worked less than 37.5 hours, she was to be paid at an hourly rate that was based

on her salary. In her position as recovery court coordinator, Bridges did not receive any employee benefits from the county.

RESULTS OF INVESTIGATION

1. FORMER RECOVERY COURT COORDINATOR MONICA BRIDGES IMPROPERLY RECEIVED AT LEAST \$25,425.25 IN WAGES AND EMPLOYER PAID BENEFITS

Between October 2019 and September 2022, former Recovery Court Coordinator Monica Bridges received at least \$25,425.25 in improper payroll payments consisting of unearned compensation, unearned supplemental pay, and employer paid benefits from Gibson County as follows:

A. Bridges received unearned compensation totaling \$20,760.22 while employed as a full-time county employee

Bridges was promoted to the full-time recovery court coordinator in October 2019. The Gibson County General Sessions Court was Bridges' official work station and she was expected to work 37.5 hours per week.

An examination of Bridges' payroll records and corresponding timesheets revealed that Bridges was compensated for working full-time hours each pay period even though she worked less time during various pay periods. From October 2019 through September 2022, Bridges submitted 71 timesheets reflecting approximately 4,626.26 hours of actual time worked. However, Bridges was improperly paid for approximately 5,782.50 hours. Investigators noted 35 days Bridges did not work but still received compensation. This included the week of August 1, 2021, through August 7, 2021, where her timesheet showed no hours worked, yet she still received compensation for her entire salary in that pay period. **(Refer to Exhibit 1.)** In total, Bridges received at least \$20,760.22 in unearned compensation for 1,156.24 (5,782.50 less 4,626.26) hours she did not work.

Exhibit 1

EMPLOYEE NAME: <u>Monica Bridges</u>						PAYDATES: <u>8-1-21</u>			
DEPARTMENT: <u>Recovery Ct</u>						FROM - <u>8-15-21</u>			
EMPLOYEE SIGNATURE: <u>Monica Bridges</u>						TO - <u>8-15-21</u>			
SUPERVISOR APPROVAL: <u>[Signature]</u>									

DATE	DAY OF WEEK	LUNCH		1 HOURS WORKED +	2 SICK HOURS +	3 VACATION HOURS +	4 HOLIDAY HOURS +
		TIME IN	TIME OUT				
8-1	SUNDAY						
8-2	MONDAY	OFF		-			
8-3	TUESDAY	OFF		-			
8-4	WEDNESDAY	OFF		-			
8-5	THURSDAY	OFF		-			
8-6	FRIDAY	OFF		-			
8-7	SATURDAY						

Bridges' August 2021 timesheet showed no hours worked and yet she still received her regular scheduled payroll compensation

Investigators confirmed with county employees that Bridges typically worked on Tuesdays and Thursdays, rather than all of the days she reported hours worked. County employees stated that there were times clients called the office requesting to speak with Bridges, however, she would not be in the office.

B. Bridges received payroll benefits totaling \$1,665.04 from Gibson County for hours not worked

Bridges received \$1,665.04 in unearned county-paid payroll benefits for 1,156.24 hours she did not work. This amount represents prorated matching benefits and payments for Medicare and Social Security costs that the county incurred.

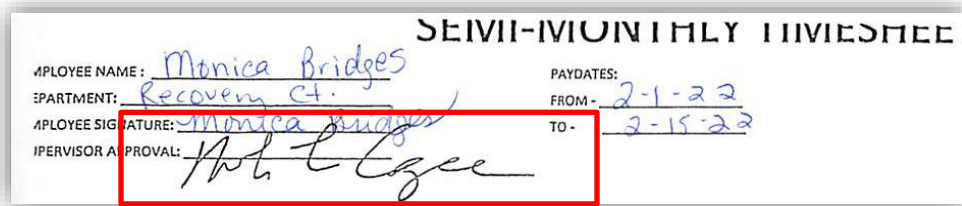
C. Bridges received unearned supplemental pay totaling \$2,999.99

Bridges received unearned supplemental pay between March 15, 2021, through June 30, 2021, totaling \$2,999.99. She was approved to receive supplemental pay totaling \$428.57 for seven pay periods to compensate her for extra work from assuming part of the treatment provider's job duties. In an email dated March 8, 2021, Bridges requested the additional compensation, stating that the increase in job duties would require additional hours and result in additional drug screens. However, investigators confirmed that during the time period Bridges did not work any additional hours. Additionally, Bridges was reprimanded by the judge and the grant administrators for failing to perform a sufficient number of drug screenings.

Summary of Monica Bridges' Misappropriation	
Description	Amount
A. Unearned Compensation	\$20,760.22
B. Unearned Payroll Benefits	1,665.04
C. Unearned Supplemental Pay	2,999.99
Monica Bridges' Total Misappropriation	\$25,425.25

Bridges was required to record her hours on time sheets that were supposed to be reviewed and approved by her supervisor, the General Sessions Judge. She was able to conceal the fact that she was not working full-time hours by using the judge's signature stamp on the timesheets to make it appear as if he had reviewed and approved them, **(Refer to Exhibit 2.)** In addition, Bridges only submitted her timesheets to the county payroll department when they were requested, generally once a year.

Exhibit 2



Signature stamp used by Bridges on her timesheets to appear as approved by the judge

Bridges admitted to investigators that she understood she was a full-time salaried employee and should be working 37.5 hours a week. She also stated she had been overpaid for not working full-time hours each week and had been improperly paid for days she was not at work.

2. INVESTIGATORS IDENTIFIED 155 QUESTIONABLE GIFT CARDS PURCHASED BY THE RECOVERY COURT TOTALING \$3,875 AND QUESTIONABLE PERSONAL USE THEREOF BY THE COORDINATOR

The Recovery Court offers participants incentives throughout the program by various means such as \$25 gift cards from Wal-Mart and restaurants. Upon graduation from the program, a ceremony is held for participants, and they receive two gift cards. Per recovery court policy, Bridges was responsible for purchasing, tracking, and distributing all gift cards purchased by the recovery court.

Between March 7, 2018, and June 23, 2021, Bridges engaged in five transactions for 155 gift cards, for \$25 each, totaling \$3,875. Investigators could not find any documentation related to the gift cards. Investigators found a receipt submitted to the recovery court by Bridges for graduation ceremony refreshments. In addition to the refreshments, the receipt reflected personal items purchased consisting of dog food, bath products, and makeup totaling \$28.04. The payment method on the receipt consisted of two \$25 Wal-Mart gift cards purchased by the recovery court. **(Refer to Exhibit 3.)** Additionally, investigators confirmed that Bridges used recovery court gift cards to purchase gas from Wal-Mart for official travel.

Exhibit 3

Personal items/Recovery Court graduation supplies purchased by Bridges



Wal-Mart receipt depicting personal items purchased by Bridges using recovery court gift cards

The recovery court did not maintain any documentation identifying the gift card details, who they were given to, or when disbursement took place. Therefore, investigators could not substantiate that all the gift cards were used for their intended purpose of incentivizing participants.

Date of Purchase	Number of \$25 Gift Cards Purchased	Total Amount of Purchase
March 7, 2018	20	\$500
October 24, 2018	25	625
July 22, 2019	25	625
October 7, 2020	25	625
June 23, 2021	60	1,500
Total	155	\$3,875

Bridges admitted to investigators that she used gift cards meant to incentivize participants of the recovery court to make personal purchases, but claimed it was not intentional. Bridges also admitted to using recovery court gift cards to purchase gas for her trips to get graduation supplies.

3. FORMER RECOVERY COURT CLINICAL TREATMENT DIRECTOR IMPROPERLY REFERRED PARTICIPANTS TO ALTERNATIVE CHOICE COUNSELING CENTER, LCC, A BUSINESS SHE PERSONALLY OWNED

As part of the recovery court program, participants are required to attend treatment, such as an intensive outpatient program (IOP), through a provider licensed through TDMHSAS. Participants are given a list of approved providers to choose from. The recovery court clinical treatment director is responsible for assessing prospective recovery court participants and referring them to an outside provider for treatment. The former recovery court clinical treatment director is also the owner of Alternative Choice Counseling (ACC), an approved treatment provider for the recovery court.

Investigators conducted interviews with seven randomly selected citizens who participated in the recovery court and obtained IOP from ACC. All of the participants interviewed stated that they were led to believe that their only IOP option was ACC. They informed investigators that they were instructed by either the former recovery court clinical treatment director, Bridges, or an employee from ACC that they were required to attend ACC for treatment.

In 2018, the recovery court was issued a Corrective Action Plan by TDMHSAS. Two of the issues identified were the need to update the recovery court's conflict of interest policy, and a concern that the recovery court clinical treatment director was also the owner of the treatment provider. TDMHSAS recommended that the recovery court receive technical assistance from their national technical assistance provider, the National Association of Drug Corp Professionals (NADCP). NADCP had overall concerns about the quality of treatment, how the treatment plan was developed and implemented, and how the participants were funneled into the type of treatment they needed.

Based on interviews with recovery court officials and participants, investigators determined that the former recovery court clinical treatment director used her position to direct participants to her private business, ACC, for treatment services. The recovery court manual clearly states that recovery court personnel should avoid conflicts of interest that interfere with the exercise of professional discretion and impartial judgement. Investigators could not substantiate that participants were given an objective choice of providers, even though the recovery court manual clearly states, "participants can select the treatment provider of their choice." The former recovery court clinical treatment director resigned from her position as clinical director on August 31, 2022.

On May 1, 2023, the Gibson County Grand Jury indicted Monica Bridges on one count of Theft of Property over \$10,000, one count of Official Misconduct, one count of Forgery over \$10,000, and one count of Criminal Simulation over \$10,000.

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

[Gibson County Recovery Court Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to questionable transactions and conflicts of interest perpetuated by the former coordinator and the former recovery court clinical treatment director's ability to perpetrate their misappropriations without prompt detection. These deficiencies included:

Deficiency 1: Management failed to provide adequate oversight of payroll operations

- Management did not retain payroll documents to substantiate changes in employees' pay. All compensation practices (payroll period, overtime, employee leave, holiday pay, etc.) should be properly authorized by a supervisor. Additionally, all payroll records should be adequately maintained, and document authorized pay rates, regular hours worked, overtime worked, and holiday time worked for each employee.
- Management failed to implement a review system ensuring that employees were not compensated for days or hours not actually worked. Timesheets provide supporting documentation for hours worked so payroll can be calculated accurately. Routinely reviewing and confirming employees' reported time reduces the risk that improper payroll payments will be made. Implementing this process is essential for effective internal controls, and reduces the risk of fraud, waste, or abuse.

Deficiency 2: Management failed to provide adequate oversight and failed to implement effective internal controls over the recovery court gift cards

Management failed to provide adequate oversight and did not design or implement effective internal controls over the use of recovery court gift cards. Management is responsible for designing effective internal controls to give reasonable assurance of the reliability of financial reporting and the effectiveness and efficiency of operations. "Each agency of state government and institution of higher education along with each county, municipal, and metropolitan government shall

establish and maintain internal controls” to protect funds, property, and other assets from fraud, waste, or abuse. Tenn. Code Ann. § 9-18-102(a). Providing adequate oversight and establishing internal controls reduces the risks that errors or intentional misappropriations will remain undetected.

Deficiency 3: Management failed to provide adequate oversight over the former recovery court clinical treatment director conducting conflict of interest practices

Management failed to provide adequate oversight and did not ensure the participants were informed that they could seek treatment from treatment providers other than that of the former recovery court clinical treatment director’s private business. Government officials hold a position of public trust and therefore must strive to hold themselves and their employees to the highest standards. Officials should not engage in any action, whether specifically prohibited by statute, regulation, or policy, which might result in or create the appearance of private gain, preferential treatment, or impeding government efficiency. Conflicts of interest increase the risk of abuse and undue influence by individuals involved with transactions that have a personal gain in the outcome.

Deficiency 4: The former judge failed to provide control and oversight of his signature stamp

The former judge did not retain custody of his personal signature stamp, which facilitated the former coordinator’s ability to conceal that she was not working full-time hours. The court should adopt a policy for the use and control of signature stamps. Additionally, signature stamps should be kept in a secure location to reduce the risk that signature stamps are used by unauthorized personnel.

Gibson County officials indicated that they have corrected or intend to correct these deficiencies.
