



COMPTROLLER'S INVESTIGATIVE REPORT

Sevier County Central Dispatch E911

September 15, 2023

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

September 15, 2023

Sevier County Mayor
and Board of County Commissioners
125 Court Avenue
Sevierville, TN 37862

Sevier County Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Sevier County Central Dispatch E911, 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 4th 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

Sevier County Central Dispatch E911

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Sevier County Central Dispatch E911. The investigation was limited to selected records for the period July 2021 through June 2023. The results of the investigation were communicated with the Office of the District Attorney General of the 4th Judicial District.

BACKGROUND



Sevier County Central Dispatch E911 (SCCD) is a department of Sevier County (county) government, based in Sevierville, Tennessee. SCCD began operations on January 10, 2002, and provides county-wide 911 emergency telephone services.

SCCD operates 24 hours a day, 365 days a year, and is managed by a director who supervises a team of dispatchers. The director manages day-to-day operations and is responsible for making all SCCD purchases. The county mayor appoints the director, and the county

commission affirms the appointment.

The Sevier County Emergency Communications District (district), a component unit of the county, contributes \$200,000 annually towards the operating expenses of SCCD; however, as a department of the county, SCCD is governed by the county commission. SCCD operating expenses include salaries, training, office supplies, public relations event supplies, and fuel. In addition, the district provides and maintains the emergency console, computer, and radio equipment for SCCD.

RESULTS OF INVESTIGATION

1. THE DIRECTOR MADE QUESTIONABLE PURCHASES TOTALING AT LEAST \$9,462.80

For the period July 1, 2021, through March 23, 2023, the director made questionable purchases using SCCD funds totaling at least \$9,462.80. Investigators question the business-related purpose of these expenditures and whether the items were used exclusively in the operation of SCCD. Investigators noted the following questionable purchases:

- A. The director made questionable purchases of law enforcement tactical equipment, including body armor, medical, and mag pouch attachments totaling \$1,186.93. These items are not required for the director's role with SCCD. The director serves in an additional capacity with the Sevier County Sheriff's Department (SCSD) as a volunteer reserve deputy and paramedic on the Special Operations Response Team (SORT). The director occasionally responds to incidents in the field to assist the Sevier County Emergency Management Agency (SCEMA) with mobile communications. The SCSD or SCEMA should fund purchases of any tactical items or other equipment required for the director's or other dispatchers' participation in these secondary positions.
- B. The director made wasteful purchases of clothing, food and drink, and supplies totaling \$7,912.50.

- Clothing

The director made wasteful clothing purchases totaling \$3,995.53. For the period reviewed, the director purchased 16 performance polos and 15 pairs of tactical pants for himself totaling \$1,705.53. SCCD does not have a uniform policy. According to the director, county officials told him the county would supply his uniform/work clothing, except for boots or shoes; however, county officials told investigators they were not monitoring these purchases. The director ordered his personal preference of performance polos and tactical pants in multiple colors and with his embroidered name, title, and the SCCD logo. Without a uniform policy or other guidance, the clothing quantities and styles selected were excessive and wasteful.

In addition, the director made wasteful purchases of 20 heavy duty work jackets with the SCCD logo for dispatchers totaling \$2,290.00. Dispatcher workstations have individual cooling and heat controls; furthermore, dispatchers do not respond to emergency calls in the field. Therefore, exposure to outdoor elements is limited, and the purchase was excessive and wasteful for day-to-day operations of dispatchers.

- Food & Drink

The director made wasteful purchases of food and drink items totaling \$3,232.16. The items included high quantities of premium coffee pods (avg. \$0.99 ea.); individual packages of chips, cookies, candy bars, and crackers; energy drinks (avg. \$2.84 ea.); protein drinks (avg. \$2.22 ea.); and other coffee and tea (**Refer to Exhibit 1**). Investigators observed the premium coffee pods at the dispatch room coffee bar, in the director's office, and on images of the director's booth he set up at gun shows for his personal business. The director stated he has a personal subscription for the premium coffee pods separate from SCCD. The director explained the snacks were for dispatchers due to their long 12-hour shifts. Dispatchers confirmed snacks were provided but did not recall energy drinks or protein shakes being offered. The director said dispatchers can leave the office for food (lunch), but they usually bring their food to work or have it delivered. SCCD has a fully functioning kitchen and a drink vending machine; therefore, investigators question the use of SCCD funds for the purchase of food and drinks.

Exhibit 1

Customer Number :	Invoice Number :	080918-00	Invoice Date :	01/17/2022			
Sold To		Ship To					
SEVIERVILLE E911 CENTRAL P O BOX 4572 DISPATCH SEVIERVILLE, TN 37864		SEV CO. E911 CENTRAL DISPATCH 245 BRUCE ST SEVIERVILLE, TN 37862					
		101-51240-499 Approved Date 2-4-22 Po # 125413					
Customer PO:	125413	Order Date:	01/14/2022				
Phone:		Terms:	NET 30 DAYS				
Fax:		Clerk Name:					
Who Called:		Route #:	11				
Product Code	Description	U/M	Quantity			Your Price	Amount
			Order	B/O	Ship		
HEWF6U19AN	INKJET,OJ,HP952XL,BLACK	EA	4		4	\$49.99	\$199.96
HEWL0S61AN	INKJET,OJ,HP952XL,CYAN	EA	1		1	\$37.99	\$37.99
HEWL0S64AN	INKJET,OJ,HP952XL,MAGENTA	EA	1		1	\$37.99	\$37.99
HEWL0S67AN	INKJET,OJ,HP952XL,YELLOW	EA	1		1	\$37.99	\$37.99
BRC006270	KCUP,BR,SILENCE,SMOOTH,	BX	6		6	\$18.99	\$113.94
QUA44926	ENVELOPE,RDISTRP,28WW,9X1	BX	1		1	\$67.90	\$67.90
KEB22095	SNACK,PPTRT,VRTY,48/BX	BX	1		1	\$17.09	\$17.09
KEB17114	TREAT,RICE KRISPIES,60CT	CT	1		1	\$25.10	\$25.10
KEB14746	CEREAL,ASSORTED,MINI,30PK	CT	1		1	\$23.99	\$23.99
KEB11500	CRACKER,VAR,SNAPD	CT	1		1	\$22.49	\$22.49
LAY49925	FOOD,CLASSIC MIX,VAR,30BX	BX	1		1	\$29.41	\$29.41
BLES179	ALMONDS,SMOKEHOUSE,1.5Z,1	BX	1		1	\$19.77	\$19.77
BSN09956	BINDER,VU,RVT,2.0"BLK	EA	3		3	\$5.15	\$15.45
BSN28448	BINDER,VUE,S-RING,2",BK	EA	1		1	\$8.03	\$8.03
BSN74551	PROTCT,SHT,TOPLD,ECON,CL	BX	3		3	\$10.59	\$31.77
BRTTZE2312PK	LABEL,1/2" BK/WHT,2PK	PK	1		1	\$32.69	\$32.69
PHAAXP	BATTERY,ALKA,PREMIUM,AA,	BX	2		2	\$10.99	\$21.98
PHAAXP	BATTERY,ALKA,PREMIUM,AAA,	BX	2		2	\$10.99	\$21.98
SAN30001	MARKER,PERM,SHARPIE,FN,BK	DZ	1		1	\$10.96	\$10.96
SAN2096149	PEN,SHRPE,GEL,1MM,BK,DZ	DZ	1		1	\$25.33	\$25.33
SAN2096187	PEN,SHRPE,GEL,1MM,BE,DZ	DZ	1		1	\$25.55	\$25.55
SAN32703	MARKER,SHARPIE,FN,RET,BE	DZ	1		1	\$26.73	\$26.73

An invoice showing various wasteful SCCD food and drink purchases (coffee pods, Rice Krispies Treats, crackers, etc.).

- Supplies

The director made wasteful purchases of supplies including specialty pens and notebooks, heavy duty flash drives, and a drone battery totaling \$684.81. Dispatchers advised they did not use the specialty pens and notebooks, which were a specialty all-weather brand used by the director and were unnecessary for his role as director. Investigators were unable to view the drone. According to the director, the drone was donated to SCCD and was stored at his house. He stated he took the drone out of his county assigned vehicle due to the heat and had forgotten to return it to the office. Investigators were unable to determine if the drone was used for SCCD operations or personal benefit.

C. The director made questionable personal purchases totaling \$363.37. The personal purchases included \$290.96 for protective cases for his personal phone, watch, and badge, as well as a tall foldable director chair. The director stated he has a county provided cell phone but primarily uses his personal cell phone for work. The director explained the chair was purchased for use at public relations events, but he also used it at gun shows for his personal business.

Investigators observed the director chair in images at three separate gun shows. In addition, the director submitted \$72.41 of transportation receipts for SCCD related conference travel reimbursement. The receipts were for personal trips to a pier and an athletic stadium (near the conference center).

Summary of Questionable Purchases				
Category	[A] Tactical	[B] Wasteful	[C] Personal	Total Questioned
Tactical	\$ 1,186.93	\$ -	\$ -	\$ 1,186.93
Clothing	-	3,995.53	-	3,995.53
Food & Drink	-	3,232.16	-	3,232.16
Supplies	-	684.81	290.96	975.77
Travel	-	-	72.41	72.41
Grand Total	<u>\$ 1,186.93</u>	<u>\$ 7,912.50</u>	<u>\$ 363.37</u>	<u>\$ 9,462.80</u>

2. THE DIRECTOR CONDUCTED PERSONAL BUSINESS DURING WORK HOURS

Our investigation determined the director taught multiple first aid classes through his personal business during county work hours and without the knowledge of county officials. From July 2022 through June 2023, the director did not record 64 annual leave hours for classes he instructed for his personal business during county work hours. On May 12, 2023, county officials questioned the director’s reported hours for March and April 2023. In June 2023, investigators reviewed a FY 2023 training schedule from the director for first aid classes he instructed. As a result of both, the director submitted adjusted timesheets for calendar year 2023 using 43 annual leave hours for the first aid classes he taught during county work hours for his personal business. Since the director lost 23 annual leave hours at the end of December 2022 in accordance with the county carryforward policy, the remaining 21 hours did not affect the director’s annual leave balance. The director voluntarily provided his first aid class training schedule to investigators, and the adjustments made to his timesheets were self-reported.

The county’s outside employment policy provides that “employees may engage in employment outside Sevier County as long as they have approval from the Department Head and the outside work does not interfere with or otherwise cause harm to the performance of their official Sevier County duties.” The employment policy also prohibits outside employment activities that “involve the use of the employee’s official job title, statement of affiliation with the county, or suggest official endorsement by the county.” The director included his official job title and affiliation with the county in emails when notifying outside agencies of available attendee spots for classes hosted by his personal business. Inserting his official job title and affiliation with the county into the outside agency notification emails could result in, or create the appearance of a conflict of interest, or interfere with his role as director.

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to the investigative findings above. These deficiencies included:

Deficiency 1: County officials did not provide adequate oversight over SCCD purchases

County officials did not provide adequate oversight over director purchases. The director made questionable purchases including tactical equipment, clothing, food and drinks, travel, and supplies. Investigators question the business-related purpose of these expenditures and whether the items were used exclusively in the operation of SCCD. County officials are responsible for designing internal controls to give reasonable assurance of the reliability of financial transactions and the effectiveness and efficiency of county operations. Providing increased oversight of the director's purchases in a timely manner reduces the risks of errors, fraud, waste, or abuse.

Deficiency 2: The county failed to enforce its outside employment policy

County officials did not enforce the outside employment policy which permits employees to "engage in employment outside Sevier County as long as they have approval from the Department Head and the outside work does not interfere with or otherwise cause harm to the performance of their official Sevier County duties." This policy restricts outside employment activities that "involve the use of the employee's official job title, statement of affiliation with Sevier County, or suggest official endorsement by Sevier County." Due to improper oversight of the director, county officials were unaware that the director was conducting first aid training classes on behalf of his private business during county work hours. As a result, the director's annual leave balance was incorrect for several months. In addition, the director included his official job title and affiliation with the county when notifying outside agencies of available training classes offered through his personal business. Failure to adhere to the outside employment policy requirements increases the risk of improper employee performance or effectiveness, either actual or an appearance of a conflict of interest, and harm to the county's credibility and reputation.

Deficiency 3: The county did not establish necessary written policies

The county did not have a written policy to account for an employee that works for or volunteers with two or more county departments. The director volunteers as a reserve deputy with the SCSD while serving as a paramedic for the SORT team. In addition, the director also provides first aid training to other county departments in his role as director and through his personal business. Without a formal written policy and established regulatory procedures, the county may not be aware of employees claiming time worked with multiple county departments, which may result in erroneous time reporting and improper compensation.

The county did not have a uniform policy establishing specific requirements for clothing items including brands, quantity, responsibility, distribution, replacement, or return. A clearly written uniform policy provides purchasing guidance and reduces the risk of fraud, waste, or abuse. In addition, the county should determine if the monetary value of work clothing provided by the county to employees is a taxable fringe benefit pursuant to regulations set forth in the Internal Revenue Code.

Deficiency 4: The county did not update the director’s job description

The county did not update the director’s job description in a timely manner. The director volunteers with other county departments during the workday. During interviews with county officials, investigators noted the county did not update the director’s job description to establish parameters for his current roles and responsibilities. Therefore, the county should clearly define the director’s duties and expected office hours while ensuring his volunteer hours with other county agencies as well as his personal business activities do not interfere with his SCCD duties.

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