



COMPTROLLER'S INVESTIGATIVE REPORT

Sequatchie County Executive's Office

May 6, 2024

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

May 6, 2024

Sequatchie County Commission
22 Cherry Street
Dunlap, Tennessee 37327

Commissioners:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Sequatchie County Executive's Office, 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 12th 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

Sequatchie County Executive's Office

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Sequatchie County Executive's Office. The investigation was limited to selected records for the period June 1, 2022, through June 30, 2023. The results of the investigation were communicated with the Office of the District Attorney General of the 12th Judicial District.

BACKGROUND

Sequatchie County is in southeastern Tennessee, and its county government serves a population of approximately 16,000 residents. Residents elect the Sequatchie County Executive (executive) and the Sequatchie County Clerk (clerk). The executive oversees the daily operations of the county. The clerk provides various services to residents, including issuing marriage licenses. The clerk charges \$40 to file marriage licenses for couples who attend four hours of pre-marital counseling and \$100 to file marriage licenses for couples who do not attend pre-marital counseling.



Pursuant to Tenn. Code Ann. § 36-3-301, county executives are eligible to solemnize wedding ceremonies and may accept gratuities for the solemnization but are prohibited from charging a fee or demanding compensation.

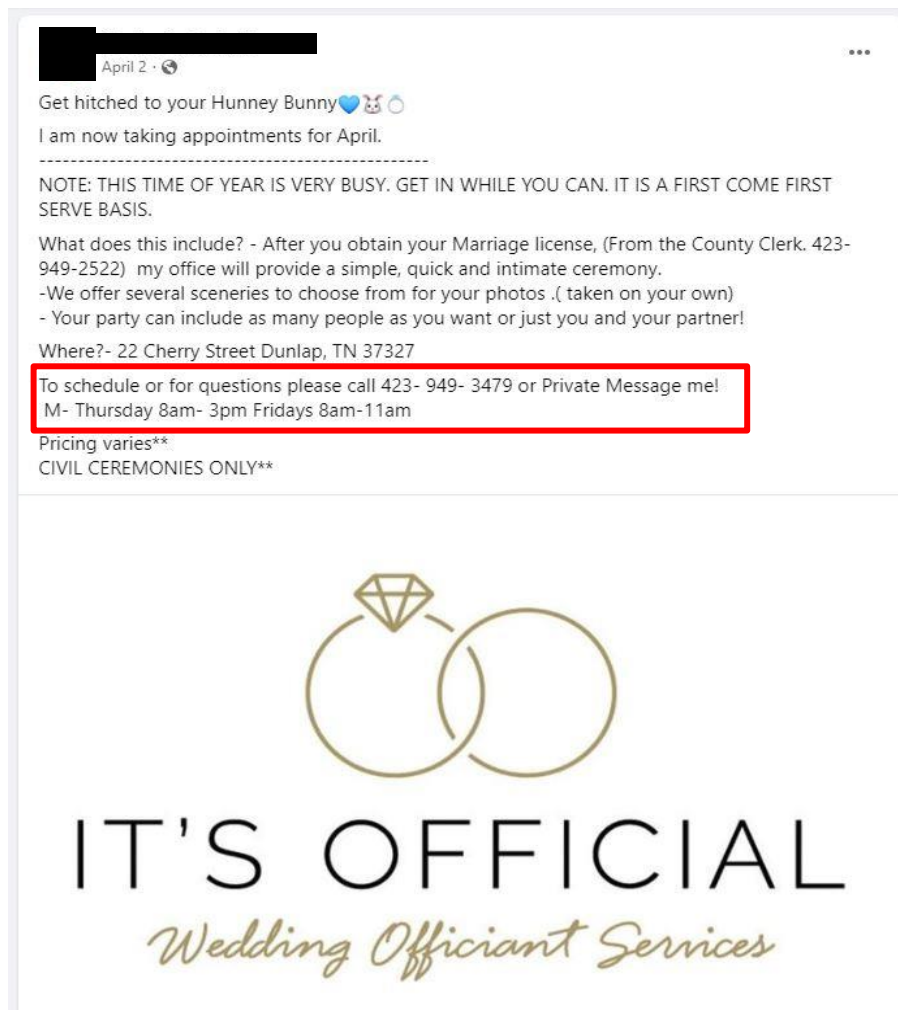
Prior to 2023, the clerk's employees charged a \$10 officiating fee to perform civil wedding ceremonies, and these fees were remitted to the clerk's office. When the clerk's office opted to end its civil wedding ceremony service, employees began to refer couples seeking a civil wedding ceremony to an executive assistant working in the executive's office. The executive assistant is a notary public. Notaries public are entitled to demand and receive reasonable fees for their services pursuant to Tenn. Code Ann. § 8-21-1201, and are eligible to solemnize wedding ceremonies pursuant to Tenn. Code Ann. § 36-3-301. Investigators reviewed official marriage records from the clerk's office and determined that from January through June 2023, the executive assistant performed more civil wedding ceremonies than any other officiant in Sequatchie County.

RESULTS OF INVESTIGATION

1. THE EXECUTIVE ASSISTANT ADVERTISED AND PERFORMED CIVIL WEDDING CEREMONIES DURING HER WORKING HOURS FOR PERSONAL GAIN

The executive assistant advertised and performed civil wedding ceremonies during her working hours for personal gain. Investigators found that the executive assistant advertised her civil wedding ceremony services on social media on at least seven occasions (**Refer to Exhibit 1**), requesting that people interested in getting married contact her during her work hours. Although executive office officials told investigators that the office would notarize documents for citizens at no charge, the executive assistant charged couples to perform civil wedding ceremonies. The executive assistant stated in her social media advertisements that the civil wedding ceremonies were provided by her office.

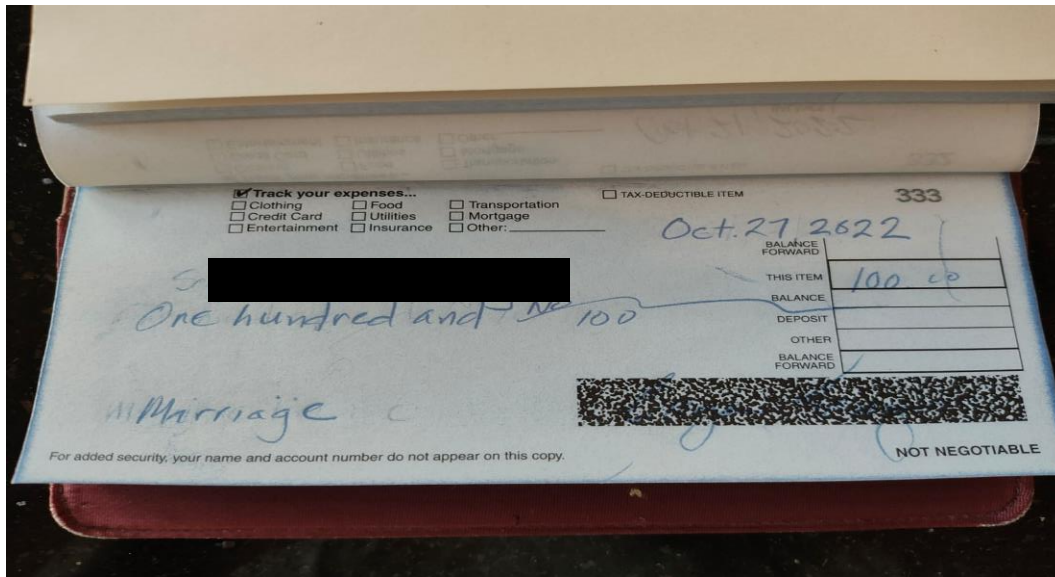
Exhibit 1



An example of a wedding advertisement posted by the executive assistant on social media

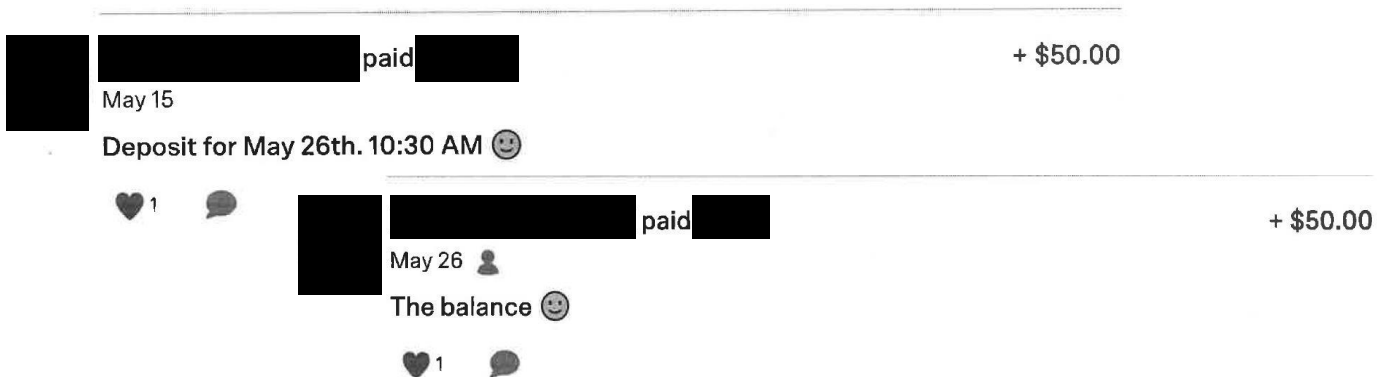
Investigators identified eight civil wedding ceremonies that the executive assistant officiated during her scheduled work hours for the county. Of the eight couples married by the executive assistant, six stated that the executive assistant charged them a “notary fee,” ranging between \$50 and \$100, for performing their civil wedding ceremonies. Two of the couples wedded by the executive assistant provided investigators with evidence of their payments, \$100 each, to the executive assistant (**Refer to Exhibit 2 and Exhibit 3**). Investigators were unable to find any evidence that the executive assistant remitted any of the fees she collected back to the executive’s office.

Exhibit 2



A check carbon of a payment to the executive assistant for her civil wedding ceremony services

Exhibit 3



Venmo payments to the executive assistant for her civil wedding ceremony services

Investigators spoke anonymously with the executive assistant on three occasions to inquire about her civil wedding ceremony services, and on all three occasions, the executive assistant told investigators that her services would cost \$100 in addition to any marriage license costs from the clerk. However, when investigators interviewed the executive assistant, she claimed that she did not charge a fee for her civil wedding ceremony services.

INTERNAL CONTROL DEFICIENCY

Our investigation revealed the following deficiency in internal control:

Deficiency 1: The executive failed to establish a policy regarding officiant referrals and the performance of wedding ceremonies

The executive failed to establish a written policy for officiant referrals to the executive's office from other county agencies and the performance of weddings within the executive's office. Referrals to the executive's office appeared to be a general practice of the clerk's office and, on at least one occasion, by the county jail. The executive should establish a written policy addressing officiant duties of the executive office's employees that ensures that any officiant acting in their official capacity as an employee of the county executive does not charge any unlawful fee or compensation for the solemnization of marriages and to ensure that the promotion or performance of services by office employees for personal benefit are not conducted during work hours. The written policy should further the goals and objectives of the county to improve accountability and provide increased transparency, which decreases the risk that fraud, waste, or abuse will occur without prompt detection.
