



COMPTROLLER'S INVESTIGATIVE REPORT

Columbia Power and Water Systems

December 6, 2024

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

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Aimee Hull
Vice President of Human Resources
Columbia Power and Water Systems
201 Pickens Lane
P.O. Box 379
Columbia, TN, 38402

Ms. Hull:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Columbia Power and Water Systems, 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 22nd 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 that reads "Jason E. Mumpower".

Jason E. Mumpower
Comptroller of the Treasury

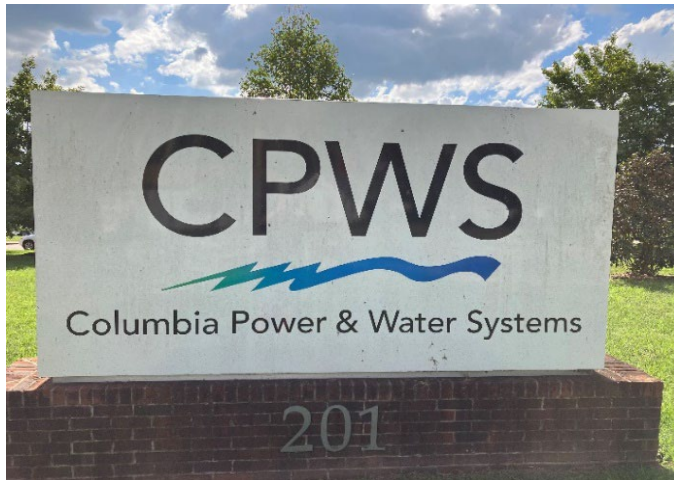
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INVESTIGATIVE REPORT

Columbia Power and Water Systems

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to Columbia Power and Water Systems. The investigation was limited to selected records for the period September 26, 2022, through May 20, 2024. The results of the investigation were communicated with the Office of the District Attorney General of the 22nd Judicial District.

BACKGROUND



Columbia Power and Water Systems (CPWS), located in Columbia, TN, has been a public utility serving the citizens of Columbia and Maury County since 1939. CPWS employs approximately 155 employees and offers power, water, and broadband services. CPWS manages 35,000 electric meters, 25,000 water meters, and 7,000 broadband customers. Christian Nash was employed with CPWS as a broadband technician from September 2022 until his employment was suspended and eventually terminated in May 2024.

RESULTS OF INVESTIGATION

1. FORMER COLUMBIA POWER AND WATER SYSTEMS BROADBAND TECHNICIAN CHRISTIAN NASH MISAPPROPRIATED AT LEAST \$1,905.94 IN UTILITY-PURCHASED GAS FOR PERSONAL USE

Our investigation revealed that between October 21, 2022, and May 12, 2024, Christian Nash made 78 unauthorized gas purchases for his personal use. Over the 19-month period, Nash visited eight different fueling centers in Maury County, where he made purchases totaling at least \$1,905.94 using a CPWS fuel card for personal use. Investigators determined that Nash used a fellow CPWS employee's fuel card identification number to make these purchases, with five of those purchases occurring when the fellow employee was not working.

Summary of Misappropriation		
Year	Occurrences	Amount
2022	4	\$ 64.35
2023	39	\$ 1,023.26
2024	35	\$ 818.33
Total	78	\$ 1,905.94

Investigators identified Nash's fraudulent gas purchases by isolating the purchases he made while driving a diesel-powered CPWS truck and identifying those purchases that were less than twelve gallons. On multiple occasions, a local gas station's video surveillance footage showed Nash in possession of at least two five-gallon cans when he made several of the personal gas purchases (**Refer to Exhibit 1**). Investigators confirmed with CPWS management that Nash had no reason to purchase gas since he did not use any equipment where it would be needed.

Exhibit 1



Image captured from a gas station's video surveillance footage of Nash putting gas cans in his CPWS diesel-powered bucket truck

On November 12, 2024, the Maury County Grand Jury indicted Christian Nash on one count of Theft over \$1,000 and one count of Fraudulent Use of a Credit Card over \$1,000.

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.

[Columbia Power and Water Systems Investigative Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to Nash’s ability to perpetrate his misappropriation without prompt detection. These deficiencies included:

Deficiency 1: Lack of adequate management oversight led to questionable transactions not being detected promptly

CPWS management did not properly review financial statements for questionable transactions, specifically fuel card statements, to ensure improper use by employees was detected promptly. CPWS management's lack of review of these statements increased the risks of fraud, waste, and abuse.

Deficiency 2: CPWS management failed to timely report suspicions of unlawful conduct to the Comptroller of the Treasury

Tennessee’s Local Government Instances of Fraud Reporting Act, Tenn. Code Ann. § 8-4-503, provides that “A public official with knowledge based upon available information that reasonably causes the public official to believe that unlawful conduct has occurred shall report the information in a reasonable amount of time to the office of the comptroller of the treasury.” Public officials are defined as persons “...elected or appointed to any office of a public entity.” A reasonable amount of time “...shall not under any circumstances exceed five (5) working days.” CPWS management failed to report this incident in a timely manner. Nash’s employment was terminated on May 20, 2024, after questionable fuel purchases were found on a CPWS fuel card. CPWS did not report these questionable purchases to the Comptroller’s office until almost four weeks later, on June 17, 2024.

CPWS management indicated that they have corrected or intend to correct these deficiencies.