



COMPTROLLER'S INVESTIGATIVE REPORT

12th Judicial District Drug Task Force

April 28, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

April 28, 2025

Board of Directors of the 12th Judicial District Drug Task Force

Board of Directors:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the 12th Judicial District Drug Task Force, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the Office of the District Attorney General of the 11th Judicial District who was appointed as *Pro Tem*, 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

12th Judicial District Drug Task Force

The Office of the Comptroller of the Treasury, in conjunction with the Tennessee Bureau of Investigation, investigated allegations of malfeasance related to the 12th Judicial District Drug Task Force. The investigation was limited to selected records for the period January 1, 2017, through October 31, 2022. The results of the investigation were communicated with the Office of the District Attorney General of the 11th Judicial District who was appointed as *Pro Tem* in this matter pursuant to Tenn. Code Ann. § 8-7-106.

BACKGROUND



The 12th Judicial District Drug Task Force (DTF) serves Bledsoe, Rhea, Sequatchie, Grundy, Franklin, and Marion counties. During the scope of this investigation, the DTF also served the 31st Judicial District, which includes Van Buren and Warren counties. The purpose of the DTF is to consolidate the effort, information, experience, and resources of local and state law enforcement agencies within the district to increase effectiveness and avoid duplication of effort in the identification and prosecution of the users, sellers, distributors, transporters, and manufacturers of controlled substances within the Judicial District. The DTF is overseen by a board of directors (board), which includes the 12th Judicial District Attorney General, the sheriffs of each participating county, and the police chiefs of the towns of Kimball, Monteagle, and Tracy City.

The DTF follows the leadership of its director, who serves the position at the direction of the 12th Judicial District Attorney General. The DTF is a grant recipient of State of Tennessee funds, with the director overseeing fund disbursement and ensuring proper accounting per grant requirements. The DTF may also obtain revenue from asset forfeiture, fines, and donations.

The former DTF director was appointed on March 27, 2017. On March 8, 2021, the 12th Judicial District Attorney General placed the former DTF director on administrative leave, and his employment was terminated on May 31, 2021.

RESULTS OF INVESTIGATION

- 1. THE FORMER 12TH JUDICIAL DISTRICT DRUG TASK FORCE DIRECTOR MISAPPROPRIATED AT LEAST \$7,246 FROM CONFIDENTIAL AND SEIZED FUNDS**

The former DTF director misappropriated at least \$7,246 from confidential funds intended for securing confidential informant (CI) assistance in criminal investigations and seized funds. The DTF maintains one cash fund, known as the confidential fund, which is overseen by the director to support drug operations and organized crime control. This includes paying CIs, purchasing contraband as evidence, and surveillance-related expenses. As a part of drug-related investigations, DTF agents may provide cash to CIs for controlled drug purchases. DTF agents are required to document these cash disbursements and any contraband obtained must be recorded on a chain of custody form, assigned an evidence number, logged in the evidence room records, and stored in the DTF's evidence room or transferred to a partnering law enforcement agency for forensic analysis.

A. Misappropriation of CI funds for unsupported drug purchases

The former DTF director misappropriated at least \$3,125 by reporting on his CI expenditure log that CIs participated in controlled drug purchases for which there was no supporting documentation confirming drug evidence was obtained (**Refer to Exhibit 1**).

Exhibit 1

**12th Judicial District
Drug Task Force**

Form A-5

Receipt for Payment to informant and / or purchase of Evidence

Case or Reference No. [REDACTED] Date 11/27/20

I hereby acknowledge the receipt of \$ 150.00 Figures _____ Words

Paid to me by [REDACTED] / Name _____ for consideration of

information and / or services described as follows:

POE [REDACTED] "100"

[REDACTED] _____
Detective's Signature

_____ _____
Witness's Signature Date

[REDACTED] _____
Payee

_____ _____
Date / Time 11-27-20

Original filed with Fund Custodian
Copy retained by Agent

Form Revised 10/2017

*Example CI form for a controlled drug purchase for
which evidence was never documented*

B. Misappropriation of seized cash from a drug investigation

The former DTF director misappropriated at least \$3,771 in seized cash from the subject of a DTF investigation. On March 11, 2020, the former DTF director documented an asset seizure, including \$3,771 in seized funds, on a form signed by the subject of the DTF investigation and signed as witness by another law enforcement officer (**Refer to Exhibit 2**). Investigators later found a second form, completed by the former director, that omitted

the seized cash (**Refer to Exhibit 3**). The witnessing officer confirmed that the signature on the second form was not his.

Exhibit 2

STATE OF TENNESSEE NOTICE OF PROPERTY SEIZURE AND FORFEITURE OF CONVEYANCES		SEIZING AGENCY/DEPT. <i>12th Judicial Drug Task Force</i>	AGENCY NO. <i>TN0580700</i>					
<small>The property described below has been seized upon the authority of the Tennessee Code Annotated section indicated. Such property shall be subject to forfeiture, sale, destruction or court disposition pursuant to the following provisions and procedures:</small> <input checked="" type="checkbox"/> CATEGORY I Narcotics and Drug Related (TCA 53-11-201 et seq., 40-33-201 et seq.) (TCA 55-50-506) <input type="checkbox"/> CATEGORY II <input type="checkbox"/> (a) DUI-Second or Subsequent Conviction (TCA 55-10-401 et seq., 40-33-201 et seq.); <input type="checkbox"/> (b) Driving on Revoked Due to DUI (TCA 55-50-504, 40-33-201 et seq.) <input type="checkbox"/> CATEGORY III Alteration of Vehicle Identification Numbers (TCA 55-5-108 et seq.) <input type="checkbox"/> CATEGORY IV Other (TCA _____)		AGENCY ADDRESS <i>5 North Oak Ave Jasper TN 37347</i> SEIZING AGENT [REDACTED] TELEPHONE NO. [REDACTED] COUNTY OF SEIZURE <i>Sequatchie</i> CITY OF SEIZURE <i>Dunlap</i> DATE <i>3/11/20</i> D.O.S. No.						
SUBJECT	PERSON IN POSSESSION AT TIME OF SEIZURE							
	NAME [REDACTED]	Arrested <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	RACE [REDACTED]	SEX [REDACTED]	DATE OF BIRTH	DRIVER LICENSE NO.	STATE	
	ADDRESS [REDACTED]	CITY	STATE	ZIP	TELEPHONE NO.			
	OWNER OF SEIZED PROPERTY							
NAME [REDACTED]	Arrested <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	RACE [REDACTED]	SEX [REDACTED]	DATE OF BIRTH	DRIVER LICENSE NO.	STATE		
ADDRESS [REDACTED]	CITY	STATE	ZIP	TELEPHONE NO.				
LIENHOLDER(S)		NAME		ADDRESS		CITY/STATE/ZIP		TELEPHONE NO.
PROPERTY	CONVEYANCE							
	YEAR	MAKE	MODEL	VIN	PLATE NO.	STATE	MILEAGE	
	OTHER PROPERTY						CURRENCY	
DESCRIPTION						TOTAL AMOUNT SEIZED		
						\$ <i>3771</i>		
DRUGS								
DRUG/SUBSTANCE <i>Marijuana</i>				AMOUNT (APPROX.) <i>4 lbs</i>				
<input checked="" type="checkbox"/> I certify that the above property was seized for violation of the designated statute. I certify that on the <i>11</i> day of <i>March</i> , <i>2020</i> , I have delivered the original of this notice of seizure to the above named person from whom the listed property was seized.								
Agent/Giver (Print Name) [REDACTED]		Signature: [REDACTED]		Date: <i>3/11/20</i>				
I hereby acknowledge Signature: [REDACTED]		Date: <i>3/11/20</i>		Witness: [REDACTED]				

The Notice of Property Seizure and Forfeiture of Conveyance Form signed by the former DTF director, the subject, and a witness

STATE OF TENNESSEE NOTICE OF PROPERTY SEIZURE AND FORFEITURE OF CONVEYANCES		SEIZING AGENCY/DEPT. <i>12th Judicial District Drug Task Force</i>	AGENCY NO. <i>TW0880700</i>			
The property described below has been seized upon the authority of the Tennessee Code Annotated section indicated. Such property shall be subject to forfeiture, sale, destruction or court disposition pursuant to the following provisions and procedures:		AGENCY ADDRESS <i>5 N Oak Ave Jasper TN 37347</i>				
<input checked="" type="checkbox"/> CATEGORY I Narcotics and Drug Related (TCA 53-11-201 et seq., 40-33-201 et seq.) (TCA 55-50-506) <input type="checkbox"/> CATEGORY II (a) DUI-Second or Subsequent Conviction (TCA 55-10-401 et seq., 40-33-201 et seq.); (b) Driving on Revoked Due to DUI (TCA 55-50-504, 40-33-201 et seq.) <input type="checkbox"/> CATEGORY III Alteration of Vehicle Identification Numbers (TCA 55-5-108 et seq.) <input type="checkbox"/> CATEGORY IV Other (TCA _____)		SEIZING AGENCY [REDACTED]	TELEPHONE NO. [REDACTED]			
COUNTY OF SEIZURE <i>Sevier</i>		CITY OF SEIZURE <i>Dunlap</i>	DATE OF SEIZURE <i>3/11/20</i>			
		D.O.S. No.				
SUBJECT	PERSON IN POSSESSION AT TIME OF SEIZURE					
	NAME [REDACTED]	Arrested <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	RACE [REDACTED]	SEX [REDACTED]		
	ADDRESS [REDACTED]	DATE OF BIRTH [REDACTED]	DRIVER LICENSE NO. [REDACTED]	STATE [REDACTED]		
	ZIP [REDACTED]	TELEPHONE NO. [REDACTED]				
PROPERTY	OWNER OF SEIZED PROPERTY					
	NAME [REDACTED]	Arrested <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	RACE [REDACTED]	SEX [REDACTED]		
	ADDRESS [REDACTED]	DATE OF BIRTH [REDACTED]	DRIVER LICENSE NO. [REDACTED]	STATE [REDACTED]		
	ZIP [REDACTED]	TELEPHONE NO. [REDACTED]				
LIENHOLDER(S)						
NAME		ADDRESS	CITY/STATE/ZIP	TELEPHONE NO.		
CONVEYANCE						
YEAR	MAKE	MODEL	VIN	PLATE NO.	STATE	MILEAGE
OTHER PROPERTY				CURRENCY		
DESCRIPTION				TOTAL AMOUNT SEIZED		
				\$		
DRUGS				AMOUNT (APPROX.)		
<i>Marijuana</i>						
<input checked="" type="checkbox"/> I certify that the above property was seized for violation of the designated statute. I certify that on the <u>11</u> day of <u>March</u> , <u>2020</u> , I have delivered the original of this notice of seizure to the above named person from whom the listed property was seized.						
Agent/Giver (Print Name)		Signature		Date: <u>3/11/20</u>		
[REDACTED]		[REDACTED]		[REDACTED]		
<input checked="" type="checkbox"/> I hereby acknowledge the above property was seized for violation of the designated statute. I certify that on the <u>11</u> day of <u>March</u> , <u>2020</u> , I have delivered the original of this notice of seizure to the above named person from whom the listed property was seized.						
Signature:		Date:		Witness:		
[REDACTED]		<u>3/11/20</u>		[REDACTED]		

The Notice of Property Seizure and Forfeiture of Conveyance Form omitting seized cash and including the witness's forged signature

The former DTF director provided the subject with a form to sign, stating they forfeited the seized assets. Pursuant to Tenn. Code Ann. § 39-11-707(a), “any property subject to forfeiture under this part may be seized by . . . any law enforcement officer, when acting pursuant to a lawful arrest or search, the execution of a search warrant, a petition to abate a nuisance, or a court order. When property is seized, the property may be secured by the seizing agency, preserved as evidence, padlocked by court order, deposited in an interest-bearing account, or managed as authorized by law.” Investigators determined that the \$3,771 in funds seized was not deposited into the DTF’s account or documented as evidence.

C. Misappropriation through a CI fund transfer

The former DTF director misappropriated at least \$350 through a transfer of another DTF agent’s CI fund. On January 24, 2020, the former DTF director requested the DTF agent to meet with him, claiming he was out of confidential funds and was waiting on a check to replenish the funds. The DTF agent transferred \$350 of his confidential funds to the former

DTF director. Following the transfer, the DTF agent properly recorded the CI fund transfer. However, the former DTF director did not record the CI funds received or any resulting evidence on his activity log.

Summary of Misappropriation

Source	Amount
A. Confidential Informant Funds	\$3,125
B. Seized funds	\$3,771
C. Confidential Informant Fund Transfer	<u>\$350</u>
Total	<u>\$7,246</u>

2. THE FORMER 12TH JUDICIAL DISTRICT DRUG TASK FORCE DIRECTOR MADE QUESTIONABLE EXPENDITURES TOTALING AT LEAST \$4,225 FROM CONFIDENTIAL FUNDS

Investigators question \$4,225 in confidential fund expenditures made by the former DTF director for evidence and CI services. Investigators confirmed that the former DTF director received the funds but found no supporting documentation that evidence or services were procured.

INTERNAL CONTROL AND COMPLIANCE DEFICIENCY

Our investigation revealed a deficiency in internal control and compliance, which contributed to the former DTF director’s ability to perpetrate his misappropriation without prompt detection.

Deficiency: The DTF improperly recorded, stored, and destroyed evidence

- A. The DTF did not have a written policy for the collection, recording, storage, or destruction of evidence. The DTF Drug Investigator job description lists duties of collecting, processing, and evaluating evidence. However, no policy provides the proper execution or process of seizing evidence.
- B. DTF agents completed 39 CI fund transaction receipts without documenting a witness’s signature. Upon releasing funds to a CI, receipts are required to be signed by the CI, the DTF agent, and one witness. Typically, an additional DTF agent or member of local law enforcement serves as the witness in the disbursement of confidential funds to a CI.
- C. The DTF failed to maintain adequate evidence records. Throughout the review and analyses of records, investigators found that evidence records lacked sufficient detail. Often, evidence records included vague descriptions on chain of custody forms that lacked weight(s) and/or amount(s).

- D. The DTF did not document the location of evidence prior to placement in the DTF evidence room or issuance to a laboratory for testing. DTF agents told investigators that evidence may be stored in the DTF offices prior to processing the evidence into the evidence room or issuance to a laboratory for testing. According to the chain of custody reports, investigators found multiple instances of DTF agents documenting evidence chain of custody and storage locations over a year after collecting the evidence. Documenting evidence location when not kept in the DTF evidence room provides increased control over DTF operations and reduces the risk of fraud, errors, and inefficiencies.

- E. The former DTF director destroyed cash evidence without a witness. The former DTF director was solely responsible for destroying evidence. Investigators were unable to locate destruction records regarding cash evidence.

DTF officials indicated that they have corrected or will correct the deficiency.
