



COMPTROLLER'S INVESTIGATIVE REPORT

Cocke County Sheriff's Department

August 5, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

August 5, 2025


Cocke County Mayor Rob Mathis
141 Western Plaza
Newport, TN 37821

Mayor Mathis:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Cocke County Sheriff's Department, 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,



Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Cocke County Sheriff's Department

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Cocke County Sheriff's Department. The investigation was initiated after Cocke County Sheriff's Department officials reported questionable activity. The investigation was limited to selected records for the period August 1, 2024, through February 25, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 4th Judicial District.

BACKGROUND



The Cocke County Sheriff's Department (department), based in Newport, Tennessee, is overseen by the elected sheriff who serves a four-year term. The department has numerous divisions, including patrol, transport, bailiff, corrections, civil process, detectives, narcotics, and school resource officers (SROs). The department employs SROs at all Cocke County schools to provide

safety and to act as liaisons between the department, the school, and the community. SRO supervisors are responsible for verifying SRO attendance and approving timesheets.

The department hired Leahla Hance as an SRO on February 25, 2024, and Hance was employed full-time as the SRO for Centerview Elementary School (school) in Cocke County during the fall semester of 2024. The school was her primary work location. Hance resigned from the department on February 25, 2025.

RESULTS OF INVESTIGATION

1. SCHOOL RESOURCE OFFICER LEAHLA HANCE FALSIFIED TIMESHEETS ON AT LEAST 16 DAYS THAT SHE FAILED TO REPORT TO SCHOOL

During the investigative period, school administrators documented at least 24 days that Hance failed to report to school. Investigators determined that Hance falsified timesheets by reflecting full workdays for 16 of the 24 days she failed to report to school, totaling \$2,992 in questionable wages. Hance told investigators that she failed to report to school and falsified her timesheets on numerous days. Furthermore, Hance claimed she worked additional hours for the department in other capacities after school hours, but did not reflect the time worked on her timesheets. The department administrators confirmed that Hance had no other duties during school hours.

However, investigators could not determine what additional work Hance performed outside school hours due to a lack of documentation. While Hance confirmed she was paid for time she did not work, investigators could not determine the total amount of unearned wages due to Hance not properly documenting her time worked in other capacities for the department.

The following table summarizes Hance's questionable wages earned from her falsified timesheets:

Summary of Wages Earned From Falsified Timesheets		
A. Daily rate (\$1,870 biweekly pay/10 days per pay period)	\$	187
B. Number of days falsified on timesheets	x	16
Total	\$	2,992

On August 4, 2025, the Cocke County Grand Jury indicted LEAHLA HANCE on one count of Forgery of \$2,500 or more but less than \$10,000, Destruction, Tampering, or Fabrication of a Government Record, Official Misconduct, and Theft of Property \$2,500 or more but less than \$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.

[Cocke County Sheriff's Department Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed a deficiency in internal controls, which contributed to the department's failure to promptly detect Hance's falsified timesheets. The deficiency included:

Deficiency 1: Cocke County Sheriff's Department officials failed to adequately monitor School Resource Officers' work attendance

Department officials failed to adequately monitor SROs' work attendance, which led to the approval and payment of Hance's falsified timesheets. Department officials should work with school officials and use their existing Global Positioning Software technology installed on department vehicles to monitor SRO activity and to verify that SRO timesheets accurately reflect actual time worked prior to payment.

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