



COMPTROLLER'S INVESTIGATIVE REPORT

Rickman Volunteer Fire Department

September 26, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

September 26, 2025

Rickman Volunteer Fire Department Officers
3551 Rickman Road
Rickman, TN 38580

Rickman Volunteer Fire Department Management:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Rickman Volunteer Fire 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 13th 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".

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

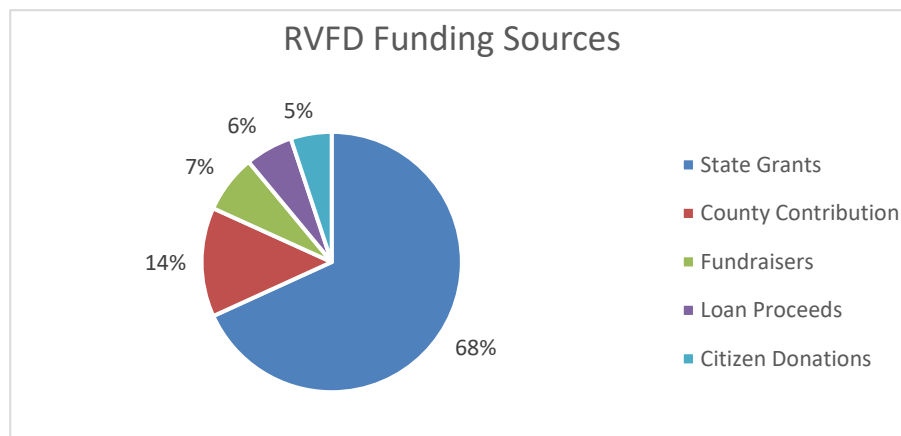
Rickman Volunteer Fire Department

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Rickman Volunteer Fire Department. The investigation was initiated after Rickman Volunteer Fire Department officials identified and reported questionable purchases made by the former fire chief with grant funds. The investigation was limited to selected records for the period December 1, 2023, through March 14, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 13th Judicial District.

BACKGROUND



The Rickman Volunteer Fire Department (RVFD) is a 26 U.S.C. § 501(c)(3) nonprofit organization established on January 3, 1992, to provide emergency response and fire services to the Rickman community of Overton County, Tennessee. Additionally, RVFD supports neighboring volunteer fire departments through mutual aid calls. Comprised of volunteer members, RVFD is financially supported by contributions from the Overton County government, citizen donations, fundraisers, and state grants. The primary funding sources for the investigative period are depicted below:



Volunteer fire departments follow accounting and reporting guidance set forth in the *Volunteer Fire Departments Financial Reporting and Procedures Manual (Manual)*. The *Manual* was published by the Comptroller's Office in August 2024 to emphasize the importance of internal controls, to provide appropriate guidance, and to highlight certain risks associated with financial activities of volunteer fire departments.

David Akers served as the RVFD fire chief beginning on August 12, 2023. He resigned from this position on March 18, 2025, and is no longer affiliated with the RVFD.

RESULTS OF INVESTIGATION

1. FORMER FIRE CHIEF DAVID AKERS MISAPPROPRIATED GRANT FUNDS TOTALING AT LEAST \$86,189.58 FROM THE RICKMAN VOLUNTEER FIRE DEPARTMENT

During the investigative period, Akers misappropriated grant funds totaling at least \$86,189.58 from the RVFD. On December 1, 2023, Akers submitted an application to the State Fire Marshal's Office (SFMO) for the volunteer firefighter equipment and training grant program. The RVFD was awarded the grant totaling \$92,010. The purpose of the grant was to purchase specific equipment and protective gear (turnout gear) as outlined in the grant contract (**Refer to Exhibit 1**). Any purchases not specified in the grant contract were considered non-allowable and subject to repayment to the SFMO. On February 4, 2024, Akers signed the grant contract between the SFMO and RVFD, indicating that he understood and accepted the grant contract terms and conditions.

Exhibit 1

GRANT BUDGET LINE-ITEM DETAIL:

| PROFESSIONAL FEE, GRANT & AWARD | AMOUNT |
|---|--------------------|
| Set of Turnout Gear including SCBA | \$54,620.00 |
| SCBA Units (harness, face piece, 2 cylinders) | |
| Boots | \$3,030.00 |
| Bunker Coats | \$11,580.00 |
| Bunker Pants | \$9,330.00 |
| Gloves (Firefighting) | \$1,080.00 |
| Goggles | \$ 600.00 |
| Helmets | \$4,800.00 |
| Hoods (Firefighting) | \$ 720.00 |
| SCBA Spare cylinders | |
| Federal Grant Cost Share | |
| Air Compressor/Fill Station | |
| PPE Washer/Dryer | |
| Portable Radios for Firefighters | |
| Thermal Imaging Cameras | \$6,250.00 |
| Hose | |
| Hose Accessories | |
| SKID Unit | |
| Other: | |
| TOTAL | \$92,010.00 |

Portion of grant contract detailing allowable expenses

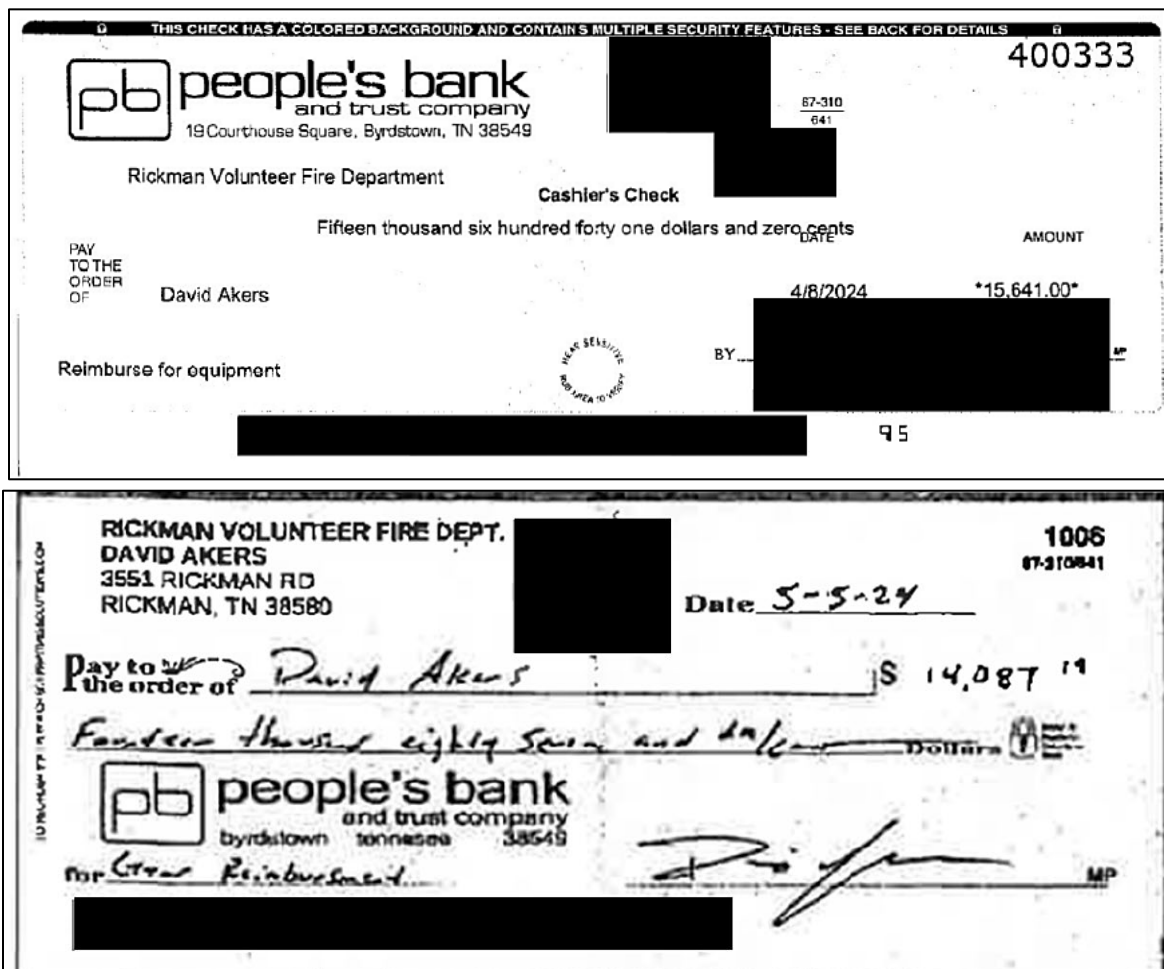
On April 5, 2024, Akers deposited the total grant proceeds of \$92,010 into a newly opened bank account (grant account) at a financial institution separate from the RVFD's general operating account. Akers opened the grant account, maintained sole signature authority, and obtained a debit card for the grant account. Akers told investigators that he used the debit card to make online purchases for the RVFD and that he was solely responsible for those purchases.

Akers misappropriated grant funds by making disbursements to himself for purchases of personal items and for purchases of items considered non-allowable based on grant requirements.

A. Cash and Check Payments

During the investigative period, Akers withdrew cash and issued check payments to himself totaling \$43,618.48 from the grant account. Of this amount, investigators determined that \$39,693.25 was deposited directly into his personal bank account (**Refer to Exhibit 2**). Akers told investigators he reimbursed himself for purchases he made for the benefit of the RVFD. However, he provided no documentation to support these claimed reimbursements.

Exhibit 2



The image shows two examples of cash withdrawal and check payment from People's Bank to David Akers.

Top Example: Cashier's Check

- Bank: people's bank and trust company, 19 Courthouse Square, Byrdstown, TN 38549
- Check Number: 400333
- Payable To: Rickman Volunteer Fire Department
- Check Type: Cashier's Check
- Amount: Fifteen thousand six hundred forty one dollars and zero cents
- Date: 4/8/2024
- Amount: *15,641.00*
- Payee: David Akers
- Reimbursement: Reimburse for equipment
- Signature: BY [Signature]

Bottom Example: Check

- Bank: people's bank and trust company, byrdstown tennessee 38549
- Check Number: 1006
- Date: 5-5-24
- Payable To: RICKMAN VOLUNTEER FIRE DEPT. DAVID AKERS, 3551 RICKMAN RD, RICKMAN, TN 38580
- Amount: \$ 14,087.19
- Payee: David Akers
- Reimbursement: for Grant Reimbursement
- Signature: [Signature]

Examples of a cash withdrawal and check payment to Akers

Investigators further determined that Akers used \$26,412.50 of cash and check payments from the RVFD's grant account to purchase two personal vehicles: a 2016 Jeep Wrangler and a 2017 Jeep Wrangler. Both vehicles were registered to Akers or a family member during the investigation period.

B. Personal Purchases

During the investigative period, Akers made personal purchases totaling \$26,431.20 from the RVFD grant account. Because the RVFD grant account only required one signature, Akers often issued checks or used the associated debit card to make personal purchases that were not for the benefit of the RVFD. Akers' personal purchases are summarized in the table below:

| Type of Personal Purchases by Akers | Amount |
|--|---------------------|
| 2000 Ford Ranger Truck and 2014 Polaris Ranger (Refer to Exhibit 3) | \$ 9,931.50 |
| Lease-To-Own Company Payments | 3,558.24 |
| 1975 Fire Truck | 2,750.00 |
| Jeep Accessories, Including Lights & Towing Services | 1,735.89 |
| Hunting Supplies, Including License, Rifle, & Binoculars | 1,661.14 |
| VRBO Lodging | 1,337.98 |
| Utility Trailer | 1,094.99 |
| Personal Venmo Payments | 1,225.16 |
| College Football Tickets | 607.21 |
| Other | <u>2,529.09</u> |
| Total Personal Purchases | \$ 26,431.20 |

Investigators determined that the vehicles, a 2000 Ford Ranger Truck, a 2014 Polaris Ranger (**Refer to Exhibit 3**), and a 1975 Ford Fire Truck, were registered to Akers during the investigative period.

Exhibit 3



Lickskillet Auction Company
1633 Monterey Hwy
Livingston, TN 38570
Phone: (931) 854-6835

Paddle #: 1545
Invoice # 1545-278849-1
Date: 21-Mar-2025 09:39 CDT

Buyer Information

Buyer Name: David Akers
Company: Online Bidder
Paddle #: 1545
Phone #: [REDACTED]
Email: [REDACTED]
Billing: [REDACTED]

Auction Information

Auction: Labor Day Summer Spectacular Equipment Auction
Date: 08/31/2024
Location: 1649 Monterey Hwy
Livingston, TN 38570

| Lot | Paddle | Description | Qty | Bid | Sale Price | Premium | Tax | Total |
|---------------|--------|--|-----|------------|------------|------------|----------|------------|
| 68 | 1545 | 2014 POLARIS RANGER XP 900 - Year: 2014 Make: Polaris Model: Ranger XP 900 Odometer Reads: 22,663 Body Type: ATV Drive Line: 4X4 Engine Type: 2cyl, 875 cc; 4-Stroke Fuel Type: Gasoline Transmission: Auto [REDACTED] | 1 | \$5,500.00 | \$5,500.00 | \$715.00 | \$522.50 | \$6,737.50 |
| 94 | 1545 | 2000 Ford Ranger Pickup Truck, [REDACTED] Year: 2000 Make: Ford Model: Ranger Vehicle Type: Pickup Truck Mileage: 163,142 Body Type: 4 Door Cab; Super Cab Trim Level: XL; XLT Drive Line: 4WD Engine Type: V6, 3.0L; | 1 | \$2,800.00 | \$2,800.00 | \$364.00 | \$0.00 * | \$3,164.00 |
| Title Fee | | | 1 | \$30.00 | \$30.00 | \$0.00 | \$0.00 | \$30.00 |
| Total Lots: 2 | | | | Totals: | \$8,330.00 | \$1,079.00 | \$522.50 | \$9,931.50 |

PAID IN FULL

SubTotal: \$9,931.50

Cash Total Due: \$0.00

Paid Check:

Check : \$9,931.50

1017

Example of Akers' personal purchases with grant funds

C. Non-Allowable Grant Purchases

During the investigative period, Akers made non-allowable grant purchases totaling \$16,109.64. The grant contract clearly specified what equipment and gear purchases were allowable. Therefore, purchases that did not meet the specific grant requirements were non-allowable and subject to repayment. Although the purchases may have been reasonable for the general operations of the RVFD, they were not explicitly listed in the contract and thus should have been made from general operating funds, not with grant funds (**Refer to Exhibit 4**).

Exhibit 4



RVFD training room after renovations were made using grant funds, a non-allowable purchase

Non-allowable RVFD grant purchases are summarized in the table below:

| Type of Non-Allowable Grant Purchases | Amount |
|---|---------------------|
| Tanker Pump | \$ 4,682.11 |
| Training Room Renovations | 4,484.19 |
| Radios | 3,750.00 |
| Fundraiser Expenses, Including Gun for Gun Raffle | 1,628.81 |
| Decals for Fire Tanker | 1,000.00 |
| Other | 564.53 |
| Total Non-Allowable Grant Purchases | \$ 16,109.64 |

D. Other Purchases

Akers made other purchases totaling \$1,267.50 from the grant account during the investigative period. Investigators reviewed bank statements and determined through a review of vendor names (i.e. vendors that did not supply equipment or gear) that the purchases were non-allowable based on specific grant requirements. However, due to the lack of itemized receipts or invoices to support purchases, investigators could not determine whether purchases were for Akers' personal benefit or for the benefit of the RVFD.

E. Other Grant Account Transactions

Akers made net deposits totaling \$1,237.24 into the grant account during the period that were unrelated to the grant and therefore exempt from specific grant requirements. Investigators determined that the deposits were from fundraiser collections, the sale of equipment, interest income, and other miscellaneous sources. A portion of the deposit was then disbursed to other entities.

Summary of Grant Misappropriation by Akers

| Grant Misappropriation | Amount |
|-------------------------------------|---------------------|
| A. Cash and Check Payments | \$ 43,618.48 |
| B. Personal Purchases | 26,431.20 |
| C. Non-Allowable Grant Purchases | 16,109.64 |
| D. Other Purchases | 1,267.50 |
| E. Other Grant Account Transactions | (1,237.24) |
| Total Grant Misappropriation | \$ 86,189.58 |

2. AKERS MISAPPROPRIATED AT LEAST \$1,072.91 IN COLLECTIONS RECEIVED FOR A VOLUNTEER FIRE DEPARTMENT FUNDRAISER

Akers misappropriated at least \$1,072.91 in collections from a volunteer fire department fundraiser. On October 19, 2024, the RVFD and another local volunteer fire department held their annual fundraiser, which included a jeep poker run, a silent auction, and a gun raffle. No documentation or accounting records were available to support collections from the fundraiser. Current RVFD officials told investigators that Akers handled the fundraiser collections and that they never saw supporting documentation. Due to the lack of supporting documentation, investigators were unable to determine the source(s) of fundraiser collections, nor determine if all collections were properly deposited.

Akers established a business-related Venmo (a mobile payment service) account for the RVFD on September 10, 2024. Akers used this business-related Venmo account along with his personal Venmo account for fundraiser collections from October 16-19, 2024, on behalf of the RVFD. Many of the Venmo transactions included notes such as “gun raffle”, “raffle tickets”, “duck buckets”, “drawing”, “poker run”, “auction pay”, etc. **(Refer to Exhibit 5)**, a screenshot of Akers’ personal Venmo account.

Exhibit 5



Fundraiser collections made with Akers’ personal Venmo account

Fundraiser collections from the personal and business-related Venmo accounts were transferred into Akers' personal bank account on October 22, 2024. Investigators determined that no bank withdrawals or transfers were made from Akers' personal bank account to deposit fundraiser collections into the RVFD's general operating account.

3. AKERS SUBMITTED GRANT CLOSE OUT RECORDS CONTAINING FALSIFIED INFORMATION TO THE STATE FIRE MARSHAL'S OFFICE

Akers submitted grant close out records to the SFMO that contained false information. Akers submitted invoices that were paid with funds received from his family member, not with the original grant funds awarded from the SFMO. Akers also recorded check numbers on the invoices that were not issued from the grant account but from his personal bank account (**Refer to Exhibit 6**).

Exhibit 6

| Qty. | Item # | Description | Each | Total |
|------|---------|---|------------|--------------------|
| 4 | VN00032 | Drager PSS7000 SCBA HP PSS7000 HP/QC/UEBS Buddy Breather/4500-45 Sentinel LDV Holder Right Shoulder | \$6,235.00 | \$24,940.00 |
| 4 | VN00022 | FPS7000 Facepiece w/HUD Comm5000 Voice Amp only | \$1,254.00 | \$5,016.00 |
| 4 | 3707582 | Drager 4500PSI 45 Min Carbon Cylinder, BLUE | \$1,022.00 | \$4,088.00 |
| 4 | MD46266 | Drager SPARE 4500PSI 45 Min Carbon Cylinder with QC adapter, BLUE | \$1,142.00 | \$4,568.00 |
| 1 | FGHT | Shipping | \$968.37 | \$968.37 |
| | | | | \$39,580.37 |

Plus freight

Pd
CK#03561

If you have any questions concerning this quote please call our toll free number listed above.
Thank you for your business.

Visit Us On The Internet At: www.nafeco.com

Page: 1

Documentation Akers submitted to SFMO recording a personal check number

The RVFD received grant funds through the SFMO on April 2, 2024. To properly close out the grant contract, the RVFD was required to submit a detailed list of expenditures, including

supporting documentation and receipts for all purchases, to the SFMO within 90 days of the grant end date of February 28, 2025.

Investigators first contacted Akers on March 5, 2025. At the time, Akers was unable to provide documentation and receipts to confirm that grant funds were used appropriately and in compliance with the grant contract.

On March 13, 2025, Akers deposited \$46,609 into the grant account and \$39,580 into his personal bank account. Akers later told investigators that a family member loaned him the money “to make it right”. Also, on March 13, 2025, Akers used the funds received from a family member to pay outstanding North America Fire Equipment Company, Inc. (NAFECO) invoices that were dated as early as May 15, 2024. The outstanding invoices were for the equipment and gear specified in the grant contract. Additionally, Akers ordered and paid for self-contained breathing apparatuses for the RVFD, which were also included in the grant contract. Akers paid a total of \$86,189.58 to NAFECO on March 13, 2025, to repay the grant funds he misappropriated during the period.

On March 14, 2025, Akers submitted the close out records to the SFMO and closed the grant bank account.

On September 22, 2025, the Overton County Grand Jury indicted David Allen Akers on one count of Theft of Property over \$60,000 but less than \$250,000, one count of Theft of Property over \$1,000 but less than \$2,500, and one count for violation of the Tennessee Personal and Commercial Computer Act.

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.

[Rickman Volunteer Fire Department Investigation Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to Akers’ ability to misappropriate the RVFD grant funds without prompt detection. These deficiencies included:

Deficiency 1: Rickman Volunteer Fire Department officers failed to adequately segregate financial duties

RVFD officers failed to adequately segregate financial duties. Akers was solely responsible for disbursing grant funds, maintaining the grant account, and reporting to the grantor agency. The *Manual* addresses proper internal controls to mitigate the risks associated with financial activities.

According to the *Manual*, “ideally, no one person should initiate, approve, record, or reconcile a transaction.” Failure to adequately segregate duties increases the risk that fraud, waste, or abuse will occur without prompt detection.

Deficiency 2: Rickman Volunteer Fire Department officers failed to maintain supporting documentation

RVFD officers failed to maintain supporting documentation for fundraiser collections. There was no documentation on file to support the source(s) of fundraiser collections or to ensure that all collections were properly deposited. The *Manual* addresses best practices for safeguarding collections from fundraiser activities. According to the *Manual*, “monies received at a fundraising event should be documented,” and “any supporting documentation that supports a deposit shall be filed with the deposit.” Failure to maintain adequate supporting documentation for collections increases the risk that error, fraud, waste, or abuse may occur.

RVFD officers indicated that they have corrected or intend to correct these deficiencies.
