Tennessee Comptroller of the Treasury

Comptroller's Investigative Report

Maury County Clerk and Master's Office

August 21, 2026

Jason E. Mumpower

Comptroller of the Treasury

Division of Investigations

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Comptroller

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Maury County Commission
1 Public Square
Columbia, TN 38401

Maury County Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Maury County Clerk & Master'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 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,

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Maury County Clerk and Master's Office

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Maury County Clerk and Master's Office. The investigation was initiated after Maury County officials identified and reported questionable time reporting. The investigation was limited to selected records for the period October 14, 2024, through December 17, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 22nd Judicial District.

BACKGROUND

The Maury County Clerk and Master's Office is located in the Maury County Judicial Center in Columbia, Tennessee. The Clerk and Master (clerk) is appointed by the Chancellor of the Chancery Court for a six-year term and employs a staff of six people to perform the daily office duties. The clerk was first appointed in September 2010 and was reappointed to subsequent terms, including the period of this investigation.

The clerk's office provides various services, including handling the administration of chancery court cases, collecting delinquent property taxes, selling real and personal property for non-collected taxes, and assisting with court-related duties. The clerk's office adopted Maury County's (county) policies and procedures, which provide standardized personnel and ethics guidance to its employees.

RESULTS OF INVESTIGATION

1. MAURY COUNTY CLERK AND MASTER'S OFFICE EMPLOYEE KIM DAVIS RECEIVED AT LEAST $2,075.95 FOR TIME NOT WORKED

Clerk office employee Kim Davis received at least $2,075.95 for time not worked based on falsified time records. Between October 14, 2024, and December 17, 2025, investigators determined that of 250 workdays, Davis "clocked in" before entering the building on 202 days, with discrepancies ranging from minutes to hours.

Employees of the clerk's office normally work a regular schedule from 8:00 a.m. to 4:00 p.m. on-site. Employees use their individual electronic keycards to enter the office and report their arrival time using an electronic timekeeping system on their computers. The county issues cell phones to certain employees, including the Sheriff's Department and Juvenile Court employees, for job-related purposes. These employees may begin work at a location other than their primary work location, and "clock in" using a mobile timekeeping application on their county-issued cell phones. All other employees are generally expected to report to and begin work at their primary work location. Davis was not issued a county cell phone.

Investigators determined that Davis accessed the mobile timekeeping application on her personal cell phone without authorization, which she used to enter time. During the investigative period, Davis remotely "clocked in" on the mobile timekeeping application before being physically present in the clerk's Office, and swiping her keycard at her work location, totaling at least 83 hours, 25 minutes, and 14 seconds. Investigators compared Davis' "clock-in" time to her first building "entry swipe" time for the same date. These time entries inflated Davis' compensatory time balances by pushing hours beyond a normal 40-hour workweek.

The table below shows examples of dates for Davis' "clock-in" times compared to building "entry swipes".

Davis' Time and Entry			
Date	**Time "Clock-In"**	**Building "Entry Swipe"**	**Time Variance**
10/31/2024	7:50:00 A.M.	8:21:56 A.M.	31:56
01/27/2025	7:30:00 A.M.	7:47:04 A.M.	17:04
05/19/2025	7:40:00 A.M.	7:50:52 A.M.	10:52
06/04/2025	7:40:00 A.M.	8:12:15 A.M.	32.15
07/30/2025	7:30:00 A.M.	7:59:05 A.M.	29:05
09/03/2025	7:30:00 A.M.	8:07:27 A.M.	37:27
11/13/2025	7:50:00 A.M.	8:15:16 A.M.	25:26
12/02/2025	7:30:00 A.M.	7:47:16 A.M.	17:16

On August 18, 2026, the Maury County Grand Jury indicted Kim Davis on one count of Theft over $1,000, one count of Falsification of Government Records, one count of Official Misconduct, and one count of Forgery.

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.

Maury County Clerk and Master's Office Investigation Exhibit

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to Davis' ability to perpetrate her misappropriation without prompt detection. These deficiencies included:

Deficiency 1: Maury County has not established a policy governing off-site or work-from-home arrangements

Investigators determined that employees were permitted to work outside their primary work location under various circumstances. For example, employees worked off-site for personal matters rather than requesting sick or vacation leave, as required by county policy. Although employees occasionally worked remotely due to inclement weather, the county's policies and procedures address only the inclement weather and do not establish requirements governing routine off-site or work-from-home arrangements.

The county should adopt a policy that establishes the circumstances under which employees may work outside their primary work location, including the approval requirements, work expectations, timekeeping procedures, and supervisory oversight. Failure to establish and enforce a formal policy increases the risk of inconsistent practices, inadequate supervision, inaccurate time reporting, and unauthorized compensation.

Deficiency 2: The clerk failed to provide adequate oversight of employee time entries

The clerk failed to provide adequate oversight of employee time entries before building access. Investigators determined that employees could record the beginning of their workday before entering the building. Officials should implement controls to ensure employee time entries accurately reflect employees' presence at their assigned work location. Failure to adequately monitor employee time records increases the risk of inaccurate payroll payments, unauthorized compensation, and misappropriation without prompt detection.

The Clerk and Master indicated that he has corrected or intends to correct these deficiencies.