



January 21, 2026

Rowan County Sheriff's Office

WHY WE CONDUCTED THIS REPORT

The Office of the State Auditor (OSA) received allegations via the State Auditor's Tipline regarding the Rowan County Sheriff's Office. The following allegations were made:

- The Sheriff uses his patrol vehicle, an unmarked black Chevy Tahoe, for personal purposes.
- The Sheriff uses the Office's purchasing card (P-Card) for personal vacation expenses, vehicle parts and maintenance services, and fishing equipment.
- The Sheriff's Office has made excessive expenditures on unnecessary purchases. Specifically, the allegations stated that the Sheriff's Office has purchased 20 to 30 new patrol cars, including the following vehicle models: Ford Mustang, Dodge Charger, and Chevrolet Tahoe. Additionally, the Sheriff's Office purchased six BMW motorcycles with new gear; horses, and a new patrol boat.
- The Sheriff's Office purchased a new Dodge Ram to tow a new 30-foot-long patrol boat.
- The Sheriff's Office purchased \$1.3 million worth of new uniforms that came in the wrong color and were then stored in the courthouse basement.
- Funds from the 9-1-1 Center were spent incorrectly.
- The Sheriff's Office denied a public records request for fuel P-Card records.

OBJECTIVES

The objectives of this investigation were to determine whether:

- The Sheriff misused funds through questionable P-Card spending.
- The Sheriff's Office improperly purchased vehicles and uniforms.
- The Sheriff uses his patrol vehicle for personal purposes.
- The Sheriff's Office misspent funds from the 9-1-1 Center.
- The Sheriff's Office denied a public record request for the Sheriff's fuel P-Card records.

WHAT WE FOUND

No Evidence of Wrongdoing Found in Rowan County Sheriff's Office

1. No Evidence of Personal Use of Patrol Vehicle

The complaint states that the Sheriff uses a patrol vehicle, described as an unmarked black Chevrolet Tahoe, for personal purposes.

WHAT WE FOUND cont.

The complainant also contends that the Sheriff personally owns a black Chevrolet Tahoe. OSA was able to determine that the Sheriff does not personally own a black Chevrolet Tahoe. Because the complainant did not sufficiently describe when the Sheriff allegedly used his patrol vehicle for personal purposes, OSA did not receive enough information to further investigate this allegation.

2. No Evidence of Improper P-Card Use by the Sheriff

OSA found that the Sheriff received a P-Card in November 2022 for expenses related to the Sheriff's Office and Detention Center. A review of the Sheriff's Office's P-Card budget and expenditures for Fiscal Years (FY) 2020-2023 showed that in FY 2020 and 2021, none of the budgeted funds were spent. During FY 2022 and 2023, P-Card funds were used but stayed under the Office's established budget limit of \$25,000.

During FYs 2020 and 2021, the Detention Center had a P-Card budget of \$4,000. However, no funds were spent during these years. During FY 2022, a \$4,000 budget was again approved, but this time, the Detention Center exceeded its P-Card budget by \$2,170.52. Then, during FY 2023, the Detention Center's P-Card budget increased to \$5,000. Again, however, the budget was exceeded—this time by \$2,802.

During our review of the Sheriff's P-Card transactions, OSA did not find any purchases related to personal vacation expenses, vehicle parts and maintenance services, or fishing equipment. Based upon our review, OSA determined the allegation that the Sheriff has used his P-Card for personal purposes is unsubstantiated.

3. No Evidence of Excessive or Inappropriate Vehicle Purchases

Through Session Law 2023-134, the State's 2023 Appropriations Act, the North Carolina General Assembly appropriated a \$720,000 grant to the Rowan County Sheriff's Office to assist with the "purchase or upgrade of vehicles and equipment, and for related training for the [S]heriff's [O]ffice."¹ This funding allowed the Sheriff's Office to purchase a used BMW Motorcycle to train the Office's deputies and four additional motorcycles for the Office's Motorcycle Unit. The Sheriff's Office also purchased a 26-foot-long Twin 150s Fluid Watercraft patrol boat to increase safety measures in the county's lake community. In two Facebook posts dated June 19, 2024 and June 20, 2024, the Sheriff's Office thanked its State Senator and Representatives for helping the Office secure the funding for these purchases. (See Figure 1). Taken together, these facts indicate the allegation that the Sheriff's Office made excessive purchases of vehicles and equipment is unsubstantiated.

¹ [Joint Conference Committee Report on the Current Operations Appropriations Act of 2023](#) at page F84.

WHAT WE FOUND cont.

Figure 1: Rowan County Sheriff's Office's June 19, 2024 and June 20, 2024 Facebook Posts.



A review of the Sheriff's Office's proposed vehicle replacements and fleet expansions for FYs 2022 through 2024 and approved budgets revealed that the vehicle models reported to OSA were either already a part of the Office's existing fleet or were approved as replacement vehicles in the Office's proposed budget.² (See Figure 2). Annually, a portion of the Sheriff's Office's fleet is assessed to determine whether replacement is necessary. Extremely high mileage and mechanical failure are two factors that warrant vehicle replacement. These facts also suggest that the allegation regarding the Sheriff's Office making excessive and unnecessary vehicle purchases is unsubstantiated.

² <https://www.rowancountync.gov/DocumentCenter/View/44319/2021-22-Fiscal-Year-Budget-PDF?bidId=> at page 23; <https://www.rowancountync.gov/DocumentCenter/View/44318/2022-23-Fiscal-Year-Budget-PDF?bidId=> at page 50; <https://www.rowancountync.gov/DocumentCenter/View/44320/2023-24-Fiscal-Year-Budget-PDF?bidId=> at page 47.

WHAT WE FOUND cont.

Figure 2: FY 2022 Proposed Vehicle Replacement.

ROWAN COUNTY
FY 2022 BUDGET
PROPOSED VEHICLE REPLACEMENTS

SCHEDULE 6

Dept. #	Department Name	Vehicle #	Vehicle Year / Model	Purchase Date	Replacement Vehicle	Replacement Cost	Recommended by County Manager
FUND 101 - GENERAL FUND							
4134	Facilities Management	808	2008 Cargo Van	2007	2022 Ford Transit Cargo Van	\$ 45,000	\$ 45,000
4134	Facilities Management	914	2009 Sign Truck	2008	2022 F250 Extended Cab	33,000	-
						78,000	45,000
4250	Building Inspections	1617	2016 Ford Escape	2016	Ford Escape	31,000	31,000
4332	Emergency Services - Fire Division	1224	Chevrolet Pick-up Truck	2012	2022 Ford F250	49,446	49,446
4371	Emergency Services - EMS Division	1623	2016 Ford Ambulance	2016	Ambulance	262,862	262,862
4371	Emergency Services - EMS Division	1624	2016 Ford Ambulance	2016	Ambulance	262,862	262,862
4371	Emergency Services - EMS Division	1717	2017 Ford Ambulance	2017	Ambulance	262,862	262,862
						838,032	838,032
4410	Sheriff Department (Administration)	803	2008 Dodge Ram	2008	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1207	2012 Chevrolet Caprice	2012	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Administration)	536	Ford Crown Victoria	2005	Dodge Ram 1500 SSV	29,013	29,013
4410	Sheriff Department (Patrol Division)	912	Ford F-150	2009	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1205	Chevy Impala	2012	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1216	Chevy Camaro	2012	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1217	Dodge Charger SRT8	2012	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Crime Reduction Unit)	1302	Chevrolet Tahoe	2013	2012-22 Dodge Charger Pursuit	25,313	25,313
4410	Sheriff Department (Crime Reduction Unit)	1302	Chevrolet Tahoe	2013	2012-22 Dodge Charger Pursuit	25,313	25,313
4410	Sheriff Department (Patrol Division)	1303	Chevy Tahoe	2013	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1309	Chevy Caprice	2013	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1310	Chevy Caprice	2013	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1407	Ford Sedan	2014	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Patrol Division)	1501	2015 Ford PI Sedan	2015	2021-22 Ford PI Utility AWD	39,064	-
4410	Sheriff Department (Patrol Division)	1408	Ford PI Sedan	2014	2021-22 Ford PI Utility AWD	39,064	-
4410	Sheriff Department (Administration)	716	2007 Dodge Charger	2007	Dodge Ram 1500 SSV	29,013	29,013
4410	Sheriff Department (Patrol Division)	1504	Ford Sedan	2015	2021-22 Ford PI Utility AWD	39,064	-
4410	Sheriff Department (CID)	1509	Ford Sedan	2015	2020 Dodge Durango Pursuit AWD	33,677	-
4410	Sheriff Department (Crime Reduction Unit)	1506	Ford Sedan	2015	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (Crime Reduction Unit)	1508	Ford Sedan	2015	2021-22 Dodge Durango	33,677	33,677
4410	Sheriff Department (CID)	1512	Ford Sedan	2015	2020 Dodge Durango Pursuit AWD	33,677	33,677
4410	Sheriff Department (CID)	1516	Ford Sedan	2015	2020 Dodge Durango Pursuit AWD	33,677	33,677
4420	Sheriff Department (Detention Center)	1517	Ford Sedan	2015	2020 Ford Transit T-350 Cargo Van; and Van Cell	64,317	64,317
4420	Sheriff Department (Detention Center)	1517	Ford Sedan	2015	2020 Ford Transit T-350 Cargo Van; and Van Cell	64,317	64,317
						859,634	708,764
					3% Sales Tax	25,789	21,263
					5% / 3% Buffer	44,271	38,189
						929,694	768,216
6230	Parks and Recreation	426	F250	2004	F250	30,000	-
6420	Animal Services - Enforcement	1325	Truck	2013	Truck	31,000	31,000
						\$ 1,937,726	\$ 1,713,248

Additionally, in FY 2022, a 2005 and 2007 Dodge Ram were approved for purchase as replacement vehicles for the Sheriff's Office. (See Figure 2). During our review of the Sheriff's Office's FY 2024 budget, and proposed vehicle replacement and expansions, OSA did not find that a request was made specifically for the purchase of a Dodge Ram. OSA determined that the Rowan County Manager recommended the purchase of fifteen vehicle replacements³ which the Rowan County Board of Commissioners (the Board) approved. (See Figure 3). However, OSA spoke with the Sheriff's Office and confirmed that it purchased a 2024 Dodge Ram 2500 in September 2024 using remaining surplus funds and general budget allocations for the fleet approved by the Board. Based on our review, OSA determined the allegation that the Sheriff's Office purchased a new Dodge Ram to tow the Office's new patrol boat is unsubstantiated.

³ <https://www.rowancountync.gov/DocumentCenter/View/44320/2023-24-Fiscal-Year-Budget-PDF?bidId=> at page 47.

WHAT WE FOUND cont.

Figure 3: FY 2024 Vehicle Replacement and Expansions

ROWAN COUNTY FY 2024 BUDGET					SCHEDULE 6		
PROPOSED VEHICLE REPLACEMENTS AND EXPANSIONS							
Dept. #	Department Name	Vehicle #	Vehicle Year / Model	Purchase Date	Replacement Vehicle	Replacement Cost	Manager's Recommendation
FUND 101 - VEHICLE REPLACEMENTS							
4134	Facilities Management	914	2009 Sign Truck	2008	F250 Extended Cab	45,000	-
4134	Facilities Management	9929	1998 Dump Truck	1998	Ford F550 Dump Truck	85,000	-
						130,000	-
4250	Building Inspections	1617	2017 Ford Escape	2017		23,000	23,000
4250	Building Inspections	1618	2017 Ford Escape	2017		23,000	23,000
4250	Building Inspections	715	2007 Ford Ranger	2007		23,000	-
4250	Building Inspections	728	2007 Ford Ranger	2007		23,000	-
						92,000	46,000
4210	Emergency Services - 911	423	Mobile Command Bus	1996	Incident Command Trailer	175,000	-
4371	Emergency Services - EMS Division	1529	Ford E450	2014	F450/550 Ambulance	475,000	475,000
4371	Emergency Services - EMS Division	1624	Ford E450	2016	Remount	140,000	140,000
4371	Emergency Services - EMS Division	1718	Ford E450	2017	Remount	140,000	140,000
4371	Emergency Services - EMS Division	1817	Ford E450	2018	Remount	140,000	140,000
						1,070,000	895,000
4410	Sheriff's Department	536	2005 Ford Crown Victoria	2005	Ford Utility	43,000	43,000
4410	Sheriff's Department	605	2006 Chevrolet Tahoe	2006	Ford Utility	43,000	43,000
4410	Sheriff's Department	806	2008 Ford Expedition	2008	Ford Utility	43,000	43,000
4410	Sheriff's Department	912	2009 Ford F-150	2009	Ford Utility	43,000	43,000
4410	Sheriff's Department	1210	2012 Chevrolet Caprice	2012	Ford Utility	43,000	43,000
4410	Sheriff's Department	1306	2013 Ford Sedan	2013	Ford Utility	43,000	43,000
4410	Sheriff's Department	1312	2012 Chevrolet Caprice	2012	Ford Utility	43,000	43,000
4410	Sheriff's Department	1406	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	1410	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	1411	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	1503	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	510	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	1514	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	1518	2014 Ford Sedan	2014	Ford Utility	43,000	43,000
4410	Sheriff's Department	1602	2016 Ford Utility	2016	Ford Utility	43,000	43,000
4410	Sheriff's Department	1606	2016 Ford Utility	2016	Ford Utility	43,000	-
4410	Sheriff's Department	1607	2016 Ford Utility	2016	Ford Utility	43,000	-
4410	Sheriff's Department	1613	2016 Ford Utility	2016	Ford Utility	43,000	-
4410	Sheriff's Department	1707	2017 Ford Utility	2016	Ford Utility	43,000	-
4410	Sheriff's Department	1708	2017 Ford Utility	2016	Ford Utility	43,000	-
4410	Sheriff's Department	2010	2020 Ford Utility	2016	Ford Utility	-	-
4410	Sheriff's Department	2218	2022 Dodge Charger	2022	Ford Utility	-	-
						860,000	645,000
					3% Sales Tax	25,800	19,350
					10% Buffer	88,580	66,435
						974,380	730,785
5185	Environmental Health	529	2005 Ford F-150	2005	Ford Ranger Super Cab 4x4	28,600	28,500
5185	Environmental Health	704	2007 Dodge Durango	2007	Ford Ranger Super Cab 4x4	28,600	28,500
5185	Environmental Health	915	2009 Ford F-150	043 2009	Ford Ranger Super Cab 4x4	28,600	28,500
5185	Environmental Health	1501	2015 Ford Taurus	2015	Ford Ranger Super Cab 4x4	28,600	28,500

4. No Evidence of Excessive Uniform Purchases or Improper Storage

A review of Rowan County's Budget Documents revealed that from 2020-2023 the Sheriff's Office budget for uniform purchases varied from \$60,000 to \$70,000. During each of these years, the Office stayed within its allotted budget for such purchases. For FY 2024, the Sheriff's Office originally budgeted \$61,500 for uniforms. This amount was increased to \$131,040. As of May 10, 2024, the Sheriff's Office had spent \$105,845 on uniforms. Accordingly, OSA has determined that the allegation claiming that the Sheriff's Office spent \$1.3 million on uniforms is unsubstantiated. Additionally, the portion of the allegation that claims that the uniforms the Office received were the wrong color and were stored in the courthouse's basement also appears to be unsubstantiated. On August 21, 2025, a local clothing store in Mooresville, North Carolina made a Facebook Post about fitting the Sheriff's Office with their new uniforms. (See Figure 4) The picture included with the post showed the Sheriff's Office received uniforms with the correct patch and in the correct color.

WHAT WE FOUND cont.

Figure 4: Rowan County Sheriff's Office Uniforms



ADDITIONAL FINDINGS

OSA found no evidence that the Sheriff's Office purchased horses during the review period.

OSA's review of the alleged embezzlement from the 9-1-1 Center did not disclose the specific funds involved or indicate when this incident allegedly occurred. Accordingly, OSA did not receive enough information from the complainant to investigate this portion of the allegation.

The allegation that the Rowan County Attorney's Office denied a public records request for the Sheriff's fuel P-Card usage did not include specific information regarding the timing of the request, nor did the complainant provide OSA with a copy of the Attorney's Office's response denying the request. Accordingly, OSA did not receive enough information from the complainant to investigate this portion of the allegation.

CONCLUSION

Based on OSA's review, it appears that each of the allegations are unsubstantiated and, as a result, OSA has decided to close this case.

RESPONSE FROM THE ROWAN COUNTY SHERIFF'S OFFICE



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**Office of the State Auditor Dave Boliek
Mr. Dave Boliek,**

I want to thank the Office of The State Auditor of North Carolina for conducting such a thorough investigation. This is difficult work, and their efforts should be appreciated by the citizens of North Carolina. State Auditor Dave Boliek and his staff serve the citizens of North Carolina well.

It has always been my desire as Sheriff to be trustworthy, honest and dependable. I hold myself and the Rowan County Sheriff's Office to very high standards. We operate on the tax dollars of our citizens, and we should be held accountable for the way we use their money. This report shows that we are doing exactly that.

It is refreshing to be able to publicly share this unbiased report that clears myself and the Rowan County Sheriff's Office of misappropriation of funds and misconduct concerning these topics.

**Kindest Regards
Rowan County Sheriff**


Travis Allen

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We note that this investigation was not exhaustive and OSA cannot guarantee the absence of any wrongdoing. Furthermore, this investigation does not preclude the possibility of future allegations, whether similar or different in nature, from being subject to investigation or audit by OSA. A copy of this Investigation Summary has been provided to County Leadership and is published online for review by the citizens of North Carolina.