



Jason E. Mumpower, Comptroller of the Treasury

January 24, 2023

Dickson County Schools Director Received Unauthorized Pay

The annual audit of Dickson County government by the Tennessee Comptroller's Office includes five findings that outline issues of noncompliance and lack of internal controls within the government.

Three of the report's findings are related to Dickson County Schools. Notably, the Director of Schools was paid \$13,700 from federal grant money. This additional compensation was not part of his contractual agreement with the board of education, and it was not properly approved by the board of education during the fiscal year.

The school department also failed to ensure its funds on deposit at the bank were adequately collateralized to ensure deposits exceeding FDIC coverage were secured against potential loss.

Additionally, expenditures exceeded appropriations approved by the county commission in the school department's Central Cafeteria Fund by \$110,884.

Auditors also reported a cash shortage of \$1,945.02 in the Office of Solid Waste. The landfill director noticed a missing deposit on the monthly bank statement; however, the director did not have a receipt and the bank did not have a record of the money being deposited.

The fifth finding is related to the Office of County Clerk which failed to properly secure a deposit totaling \$3,115.88. The money was left unsecured in a separate room in the office. Investigators determined that inmates assigned to help move items in the office had stolen the funds. The entire amount was recovered and deposited into the bank.

"We believe Dickson County should consider adopting a central system of accounting, budgeting, and purchasing," said Comptroller Jason Mumpower. "This would bring the school department's budget and finance function into a central office with the county and highway department's finance operations. A centralized office can significantly improve accountability and the quality of services provided to citizens."

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