



Jason E. Mumpower, Comptroller of the Treasury

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Dyer County School Officials Paid Bonuses with Federal Grant Money

Dyer County Schools administrative staff received a total of \$63,589 in questionable bonus payments from a federal grant intended to help the school system respond to the COVID-19 pandemic by providing comprehensive screening testing.

These questionable payments are noted in Dyer County's fiscal year 2022 audit performed by the Tennessee Comptroller's Office.

The bonuses were paid to seven administrative staff members, including the director of schools, on July 26, 2021. Auditors were not provided with adequate documentation to support that these individuals performed any work related to the federal award. This documentation is required by federal rules and regulations.

Auditors also reported that these bonuses were not specifically approved by the board of education. The board of education did approve a budget amendment on February 1, 2022 – seven months after the bonus payments were made – allowing bonuses totaling \$141,519, which included \$62,295 for nurses and transportation and maintenance staff; however, the board of education was not given a breakdown of who received a bonus and the individual amounts.

It should be noted the current board of education chairman advised auditors that he was unaware the director of schools received a \$27,688 bonus in excess of her contract. As a result, the director of schools authorized a bonus payment to herself without the full board's voted approval.

The annual audit also includes a finding related to the Dyer County Sheriff's Office. The Sheriff should ensure that financial responsibilities are adequately separated among individuals to reduce the risk of unauthorized transactions.

To view all Tennessee audit reports, click [here](#).

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Media contact: John Dunn, Director of Communications, 615.401.7755 or john.dunn@cot.tn.gov

