



Jason E. Mumpower, Comptroller of the Treasury

December 2, 2024

Former Employee Indicted for Theft from Kingsport's Bays Mountain Park

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Mark Kilgore, the former Program Coordinator for the City of Kingsport's Bays Mountain Park & Planetarium (BMPP).

The investigation began after City of Kingsport officials reported questionable transactions to the Comptroller's Office.

Kilgore, who was responsible for BMPP finances, misappropriated at least \$31,370 in cash from parking fees collected by BMPP employees.

Investigators determined that Kilgore altered cash collection totals on daily gate house deposit sheets and removed the cash before it was deposited. Kilgore concealed these alterations by voiding cash receipts in the city's receipt system, predominantly using other employees' access information. This allowed deposits to match receipt system daily collection totals.



Additionally, investigators identified other questionable voided receipts totaling \$19,250. Due to a lack of documentation supporting voided receipts and management oversight, investigators were unable to determine if these voided receipts were for authorized and appropriate purposes.

Mark Kilgore's employment with the City of Kingsport was terminated on February 23, 2022.

Based upon this investigation, in October 2024, the Sullivan County Grand Jury indicted Mark Kilgore for one count of theft of \$10,000 or more, one count of violation of the Tennessee Personal and Commercial Computer Act of 2003, and one count of identity theft.

"City officials should ensure they provide oversight to the people responsible for preparing deposits," said Comptroller Mumpower. "Kilgore was responsible for preparing daily deposits, reconciling collection records, and receipting funds. Allowing one person to have exclusive control over all financial duties increases the risk of fraud, waste, or abuse."

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations

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