



COMPTROLLER'S INVESTIGATIVE REPORT

Germantown Middle School Majorette Coach

December 3, 2019

Justin P. Wilson
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

December 3, 2019

Shelby County School Board Members
160 S. Hollywood Street
Memphis, TN 38112

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Germantown Middle School Majorette Coach, 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 30th Judicial District, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink that reads "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

JPW/MLC

INVESTIGATIVE REPORT

Germantown Middle School Majorette Coach

The Office of the Comptroller of the Treasury investigated allegations of financial improprieties by the Germantown Middle School majorette coach, Vicki Anderson. The Comptroller's Office performed an investigation of funds collected by the coach and retained for personal use during May 2018. The results of the investigation were communicated with the Office of the District Attorney General of the 30th Judicial District.

BACKGROUND

Germantown Middle School (GMS) is a fully accredited public middle school located in Germantown, Tennessee, serving students in grades six through eight. The school is one of 25 middle schools operating in the Shelby County School District. Courses at GMS are designed to provide students with opportunities to see greater academic success and to prepare for college and career goals.



RESULTS OF INVESTIGATION

- **MAJORETTE COACH VICKI ANDERSON RECEIVED UNAUTHORIZED STUDENT FEES OF AT LEAST \$1,418 FOR PERSONAL USE**

In May 2018, during the summer school break, majorette coach Vicki Anderson held a one-day summer camp at a local hotel in Memphis, Tennessee. Two sources informed investigators that 25 students attended the camp; however, investigators were unable to obtain a roster to support the attendance number. Anderson required the student attendees to pay \$100 each, purportedly for the camp and a t-shirt. The Shelby County School District (School District) was not aware the camp was being held, and Anderson was not authorized by the School District to hold the camp or collect funds from students. Of a possible \$2,500 registration fee (25 students at \$100 each), investigators were only able to document \$2,000 that Anderson

received from the students based on partial documentation she provided and from available parent receipts. Anderson did not utilize a school-issued receipt book and refused to turn over all documentation to the school for our review. Additionally, some parents who had students attending the camp declined to be interviewed by investigators. Our investigation determined the coach spent \$582 for six hotel rooms and food, and she retained at least \$1,418 for personal use (\$2,000 student fees minus \$582 expenses) without the knowledge or approval of school officials.

The School District requires prior authorization for activities over the summer. If activities are held, any monies collected are required to be deposited with the financial secretary of the school so the money can be properly receipted and accounted. Anderson was not approved by the school district to receive a teacher coaching stipend for this activity.

The Internal School Accounting Act (*Tennessee Code Annotated*, Section 49-2-110) provides boards of education and school principals with authority and responsibility for the administration and safekeeping of all internal school funds. The Act allows boards of education to authorize student activity and other internal school funds and establishes such funds to be the property of the respective schools. It also makes school principals liable for the safekeeping, management, and accounting of all student activity and other internal school funds in accordance with *The Tennessee Internal School Uniform Accounting Policy Manual* and guidance established by each respective board of education. Each school must maintain adequate records and follow acceptable procedures to properly account for all internal school funds. Anderson received training from the school district on these procedures on August 18, 2017. (Refer to Exhibit 1).

Exhibit 1

Acknowledgement

I have been trained on all of the attached documents. I have a clear understanding of:

- > Guidelines for Receiving and Handling Money
- > Expenditure Requests
- > Field Trips
- > Fund Raising / Donations
- > Attendance/Payroll

> Note: All money collected from students or parents must be receipted by the teacher!

I have completed the *Financial In-service Training Session for Coaches/Club Sponsors* for the 2017-2018 school year. I will adhere to all financial policies and procedures. Failure to adhere to the listed guidelines will result in disciplinary actions up to termination or legal action.

PRINTED NAME Vicki Anderson

Teacher's Signature Vicki Anderson Date 08/18/17

Acknowledgement signed by Anderson

Our investigation revealed Anderson failed to follow guidelines established in the *Tennessee Internal School Uniform Accounting Policy Manual*, which resulted in: 1) collections being diverted for Anderson's personal use; 2) improper recording of amounts collected and/or sources of collection; 3) collections not being deposited into the school's student activity account; and 4) collections not being deposited into the school's bank account. The school district terminated Anderson's employment on May 17, 2019.

On November 7, 2019, the Shelby County Grand Jury indicted Vicki Anderson on two counts of Official Misconduct and one count of Theft over \$1,000.

[Germantown Middle School Majorette Coach Investigative Exhibit](#)