



## COMPTROLLER'S INVESTIGATIVE REPORT

### David Crockett High School

*February 1, 2022*

**Jason E. Mumpower**  
*Comptroller of the Treasury*



**DIVISION OF INVESTIGATIONS**



JASON E. MUMPOWER  
*Comptroller*

February 1, 2022

Washington County Board of Education  
and Director of Schools  
405 W College Street  
Jonesborough, TN 37659

Washington County Schools Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the David Crockett High School, 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 1<sup>st</sup> Judicial District, certain state legislators, and various other interested parties. A copy of the report is available for public inspection in our Office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason E. Mumpower", with a long horizontal flourish extending to the right.

Jason E. Mumpower  
Comptroller of the Treasury

JEM/MLC

# INVESTIGATIVE REPORT

## DAVID CROCKETT HIGH SCHOOL

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to David Crockett High School. The investigation was initiated after Washington County Board of Education officials reported questionable transactions. The investigation was limited to selected records from February 1, 2020, through July 31, 2021. The results of the investigation were communicated with the Office of the District Attorney General of the 1<sup>st</sup> Judicial District.

### BACKGROUND



David Crockett High School (DCHS) is located in Jonesborough, Tennessee, and is operated by the Washington County Board of Education. The school serves students in grades 9-12 and has a student population of approximately 1,250.

The DCHS Career Technical Education (CTE) program provides students with the academic and technical skills, knowledge, and training necessary to succeed in future careers. DCHS CTE offers approximately 15 programs, including Horticulture. To help fund student activities and school operations, DCHS accepted donations and held various fundraising activities, including plant sales.

### RESULTS OF INVESTIGATION

- **A DCHS TEACHER SUBMITTED AN ALTERED LODGING INVOICE TO CONCEAL THE UNUSED PORTION OF A TRAVEL ADVANCE**

A DCHS agriculture teacher submitted an altered lodging invoice to school officials to conceal the unused portion of a travel advance. In December 2020, DCHS issued a check totaling \$1,514.85 to the teacher as a travel advance for estimated lodging expenses for an upcoming school trip scheduled in October 2021. The teacher used his personal credit card to pay for the lodging in advance, however, the vendor only drafted a portion of the estimated lodging expenses totaling \$429.26. This left the unused portion of the travel advance paid to the teacher, totaling \$1,085.59 (\$1,514.85 less \$429.26). Subsequently, school officials received documentation from the vendor indicating the teacher had only paid a portion (\$429.26) of the estimated lodging expenses and

requested the teacher provide them an invoice. Around February 1, 2021, the teacher submitted an altered invoice (**See Exhibit 1**) to school officials in an attempt to conceal the unused portion of the travel advance. On February 5, 2021, the teacher reimbursed DCHS the amount of unused travel advance totaling \$1,085.59. In August 2021, the teacher admitted to investigators that he altered the original lodging invoice to agree with the amount of DCHS travel advance. However, the fabricated invoice (\$1,524.82) reflected a different total cost than the amount of the travel advance (\$1,514.85) paid to the teacher. The teacher stated he had no intention of taking school funds for his personal gain.

**Exhibit 1**

<u>ACTUAL EVOLVE RENTAL RESERVATION</u>		<u>ALTERED EVOLVE RENTAL RESERVATION</u>	
Card Last 4 Digits:	1274		
1 Night @ 328.00	\$328.00	- Rates \$1012.00	1 Night @ 332.00\$332.00
1 Night @ 332.00	\$332.00		1 Night @ 333.00\$333.00
1 Night @ 347.00	\$347.00		1 Night @ 347.00\$347.00
Cleaning Fee	\$265.00	- Fees \$379.93	Cleaning Fee\$265.00
<small>google.com/discovery/DisplayMessage?m=bcfac8f-1202-4581-b3b6-01166b5ec164&amp;at=ACD7onrYBro2QKCz0HfVj6aOK</small>			Guest Service Fee\$114.93
<hr/>			
<small>Google Vault - Your price breakdown for reservation #8825127</small>			
Guest Service Fee	\$114.48		
Damage Protection	\$43.50		- Damage Protection \$43.50
0.07% Tax	\$0.89		- 7.0% Tax\$89.39
Total Amount:	\$1,430.87		- Total\$1524.82 USD
Amount Received:	\$429.26		
Remaining Balance:	\$1,001.61		

*The actual lodging invoice (\$1,430.87) compared with the altered lodging invoice (\$1,524.82) submitted by the teacher.*

**INTERNAL CONTROL AND COMPLIANCE DEFICIENCY**

Our investigation revealed the following deficiency in internal control and compliance:

**Deficiency:** **Volunteers had unsupervised access to the DCHS agriculture greenhouses after business hours**

Our investigation revealed that DCHS officials did not adequately control access to the school campus. In some instances, individuals who were not school employees had unsupervised access to the campus greenhouses after business hours. According to school officials, volunteers were allowed unsupervised access to the greenhouses after hours and on weekends to assist with plant maintenance and watering. Washington County Board of Education Visitor Policies require all visitors to report to the school office when entering the school and provide identification to the office staff. Additionally, all school visitors must be logged into the Visitor Management System. The policies provide exceptions on occasions such as school programs, athletic events, open houses, and similar public events. Sound business practices dictate that unsupervised access to the greenhouses (**See Exhibit 2**) after business hours weakens internal controls over assets and could present campus security risks. Therefore, this after-hours arrangement may have exposed DCHS

and the Washington County Board of Education to certain liabilities. Furthermore, investigators could not ascertain if this arrangement was exclusively for the benefit of DCCHS.

**Exhibit 2**



*Pictures taken in August 2021 of the DCCHS Greenhouses.*

School officials indicated that they have corrected or intend to correct this deficiency.

---