



COMPTROLLER'S INVESTIGATIVE REPORT

Dickson County Director of Schools

November 3, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

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Dickson County School Board
Chairman Kirk Vandivort
817 North Charlotte Street
Dickson, TN 37055

Chairman Vandivort:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Dickson County Director of Schools, 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 23rd 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

Dickson County Director of Schools

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Dickson County Director of Schools. This investigation was limited to selected records for the period from January 1, 2021, through April 30, 2022. The results of the investigation were communicated with the Office of the District Attorney General of the 23rd Judicial District.

BACKGROUND



Dickson County schools provide educational services for children in Dickson County. Currently, Dickson County schools employ approximately 1,200 people and operate 14 schools including: eight elementary schools (grades K-5); four middle schools (grades 6-8); two high schools (grades 9-12); one distance learning school (grades K-12) and one alternative school. Dickson County schools are governed by a Board of Education, which is responsible for developing policy, educational planning, adopting a budget, community

engagement, and appointing a Director of Schools. The Director of Schools is responsible for overseeing the administration of the schools in Dickson County.

RESULTS OF INVESTIGATION

- **THE DICKSON COUNTY DIRECTOR OF SCHOOLS INSTRUCTED THE SCHOOL TRANSPORTATION DEPARTMENT TO PERFORM REPAIR WORK ON HIS PERSONAL VEHICLE DURING NORMAL WORK HOURS USING DEPARTMENT OWNED FACILITIES AND TOOLS**

On at least one occasion, the Dickson County Director of Schools (director) instructed a School Transportation Department employee during normal work hours to repair a leaking tire on his personal vehicle. The employee used department owned tools to remove the tire from the director's personal vehicle (**Refer to Exhibit 1**). Subsequently, the employee took the tire to a private repair shop to be patched and then returned the tire to the department and mounted the tire back on the director's vehicle.

The director informed investigators that on a Friday around Christmas 2021, he noticed a leak in one of his tires on his personal vehicle. He planned to use the vehicle for business purposes the following Monday and requested the transportation department ensure the tire was safe for travel. The director advised investigators that the employee did the work during his lunch break and that the director reimbursed the employee for the patch repair. The director ultimately used a school department vehicle for the business travel in question. Investigators were unable to document any other instances of school employees completing work on personal property.

Exhibit 1



Director's vehicle in the Transportation Department's Garage

INTERNAL CONTROL DEFICIENCY

Management is responsible for designing internal controls to give reasonable assurance of the reliability of financial reporting and the effectiveness and efficiency of operations. Providing adequate oversight and establishing internal controls reduces the risks that errors or intentional misappropriations will remain undetected. Investigators noted the following deficiency in internal controls:

Deficiency: School officials did not provide adequate oversight of operations and did not establish internal controls to protect school assets

School officials had not adopted or implemented a policy explicitly prohibiting the use of the transportation department's employees, facility, and tools to work on personal vehicles. School employees hold positions of public trust and therefore must strive to hold themselves to the highest standards and should not engage in any action whether specifically prohibited by statute,

regulation, or policy, which might result in or create the appearance of private gain, preferential treatment, impeding government efficiency, or any impropriety. Additionally, the use of the transportation department's employees, facility, and tools to work on personal vehicles could expose the Board of Education to possible legal liability.

School officials indicated that they intend to correct these deficiencies.
