



COMPTROLLER'S INVESTIGATIVE REPORT

West Creek Middle School

April 20, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

April 20, 2022

Clarksville-Montgomery County School System
Angela Huff, Interim Director
621 Gracey Avenue
Clarksville, TN 37040

and

Clarksville-Montgomery County School System Board
Board Members
621 Gracey Avenue
Clarksville, TN 37040

Clarksville-Montgomery County School System Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the West Creek Middle 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 19th 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

West Creek Middle School

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the boys' basketball head coach at West Creek Middle School. This investigation was initiated after the Comptroller's Office received allegations from officials at West Creek Middle School. The investigation was limited to selected records for the period from August 1, 2020, through November 30, 2020. The results of the investigation were communicated with the Office of the District Attorney General of the 19th Judicial District.

BACKGROUND



West Creek Middle School (school) is in Clarksville, Tennessee, and is operated by the Clarksville-Montgomery County School System. The school serves students in the sixth through eighth grades. Basketball, which is one of the extra-curricular athletic opportunities offered by the school, is funded in part by fundraising events. The basketball team did not have any player fees for the 2020-2021 fiscal year.

Julius Colemon (Colemon) was the boys' basketball head coach from August to November 2020. His responsibilities had included, but were not limited to organizing fundraisers, purchasing apparel, and scheduling practices. His employment with the school system was terminated in November 2020.

RESULTS OF INVESTIGATION

- **WEST CREEK MIDDLE SCHOOL BOYS' BASKETBALL HEAD COACH JULIUS COLEMON MISAPPROPRIATED \$1,476.11**

From October 1, 2020, through November 30, 2020, boys' basketball head coach Julius Colemon misappropriated basketball collections totaling \$1,476.11. The funds Colemon misappropriated were from apparel sales, a donation, and two off-campus practice fees, as follows:

- A. Coleman collected \$1,376.10 from parents for the purchase of apparel for the basketball team. The apparel included warm-up attire and an option to purchase a backpack, face masks, shirts, and a jacket with the school logo. Coleman provided parents with apparel information choices and required parents to pay him cash or pay through his personal cash app. Parents also had the ability to pay the apparel company directly online. Most of the parents paid for the apparel online through the apparel company website. Coleman provided parents with a pickup date for the apparel. However, the apparel was not available for pickup on the date Coleman provided. After a parent complaint to the school administration, the school met with Coleman to ascertain what happened with the apparel order. Coleman’s employment was subsequently terminated. School administration determined through conversations and documentation provided by parents that Coleman failed to place the apparel order, and parents were owed \$1,128.05. One of Coleman’s family members later reimbursed the school \$1,128.05. School administration subsequently placed the apparel order, and the players received their apparel.

Investigators interviewed Coleman and parents who responded, reviewed available documentation of apparel orders, and reviewed cash app histories. Investigators also discovered additional parent payments of \$188.05 plus a \$60 donation that one parent made toward the overall apparel order. Therefore, Coleman’s misappropriation related to apparel totaled \$1,376.10 (\$1,128.05 plus \$188.05 plus \$60).

- B. Coleman scheduled two private practices for the team during fall break at the Hopkinsville Sports Complex in Hopkinsville, Kentucky. The school was not aware of the practices, nor did they authorize the use of this facility. Coleman collected funds from parents for both practices for the rental fees of the facility. Coleman cancelled the second practice and failed to refund the fees collected. Investigators determined Coleman failed to return \$100.01 to parents for this cancelled practice.

Colemon perpetrated his misappropriation by failing to remit collections to the school bookkeeper for deposit into the school’s bank account. Coleman failed to record the funds he collected on school collection logs, effectively concealing his misappropriation.

Summary of Misappropriation	
	Amount
A. Apparel Packages	\$ 1,376.10
B. Fee for Practices	100.01
Total Misappropriation	\$ 1,476.11
Less: Reimbursement by Family Member	(1,128.05)
Remaining Shortage	\$ 348.06

On April 4, 2022, the Montgomery County Grand Jury indicted Julius Colemon for one count of Theft over \$1,000.

The charges and allegations contained in the indictment are merely accusations of criminal conduct, and not evidence. The defendant is presumed innocent unless and until proven guilty beyond a reasonable doubt and convicted through due process of law.

[West Creek Middle School Investigative Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Tennessee Code Annotated § 49-2-110, provides for student activity funds and establishes responsibility for those funds and requires local school systems to adopt and comply with the requirements set forth in the *Tennessee Internal School Uniform Accounting Policy Manual* (Manual). The Manual requires teachers/others who collect money to prepare a collection record (prenumbered receipt, collection log, ticket reconciliation, signed record count, etc.) for each separate activity. All collections by teachers/others should be remitted to the bookkeeper daily or more frequently, if necessary.

Investigators found the following internal control and compliance deficiencies related to the failure of school officials to comply with requirements set forth in the Manual:

Deficiency 1: School officials failed to ensure employees accurately documented collections

The Manual requires "at the time of collection, individuals collecting money should prepare prenumbered receipts, collection logs, or other appropriate documentation." Failure to produce and retain adequate documentation increases the risk that errors or misappropriations will occur without prompt detection. There were no records or collection logs for funds that were collected by Colemon which included funds from apparel, practices, and donations.

Deficiency 2: The former coach did not deposit collections

The former coach failed to deposit collections within three days as required by the Manual, which requires that all collected funds be deposited in the appropriate school account within three days. Colemon did not deposit any of the proceeds from fundraising activities he conducted and thus failed to comply with that requirement. The failure to deposit collections violated the state policy manual and weakens internal controls over collections and increases the risks of fraud and misappropriation.

West Creek Middle School officials indicated that they have corrected or intend to correct these deficiencies.
