



COMPTROLLER'S INVESTIGATIVE REPORT

Alamo City School District

August 29, 2024

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

August 29, 2024

Alamo City School District
265 East Park Street
Alamo, TN 38001

Alamo City School District Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Alamo City School District, 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 28th 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

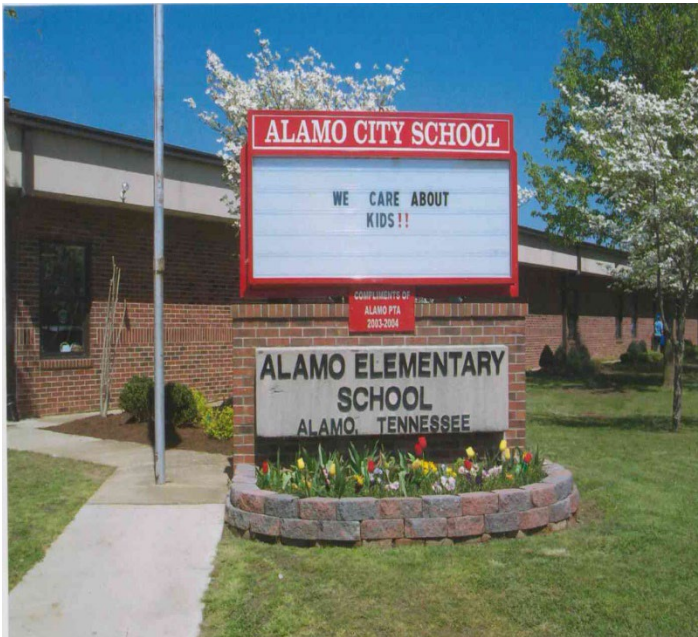
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INVESTIGATIVE REPORT

Alamo City School District

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Alamo City School District. The investigation was initiated after the Comptroller's Office received an allegation that a school district employee improperly used a school district credit card. The investigation was limited to selected records for the period April 1, 2022, through June 30, 2023. The results of the investigation were communicated with the Office of the District Attorney General of the 28th Judicial District.

BACKGROUND



The Alamo City School District (school district) is a public school district located in Alamo, Tennessee, the county seat of Crockett County. There is one school in this school district, Alamo Elementary School (school). The school serves students in pre-kindergarten through sixth grade. According to the most recent data available from the Tennessee Department of Education, the school has an enrollment of over 500 students.

Ashley Haworth began her tenure with the school district in July 2007. From July 2007 through May 2017, she served as the school district's technology assistant and coordinated school health director. Her employment contract with

the school district was not renewed at the end of May 2017. In July 2018, she was rehired by the school district. From July 2018 through June 2023, she served as the school district's federal programs and technology director. Haworth resigned from the school district on June 30, 2023.

RESULTS OF INVESTIGATION

- **FORMER FEDERAL PROGRAMS AND TECHNOLOGY DIRECTOR ASHLEY HAWORTH MISAPPROPRIATED AT LEAST \$1,974.55 FROM THE ALAMO CITY SCHOOL DISTRICT**

Between April 2022 and May 2023, former Federal Programs and Technology Director Ashley Haworth misappropriated school district funds totaling at least \$1,974.55. Our examination

revealed that Haworth made five unauthorized personal purchases using a school district American Express credit card.

Haworth was responsible for reconciling the school district’s American Express credit card statements with the invoices and purchase requisitions and mailing the check payments to American Express. Haworth was able to conceal her unauthorized personal purchases since she was the sole school district employee responsible for reviewing the monthly credit card statements. Haworth also changed the login password to the American Express online account, thereby preventing access by school district officials. The table below summarizes her unauthorized personal purchases.

**Summary of Ashley Haworth’s Unauthorized Personal Purchases
Using the School District’s American Express Credit Card**

Date	Transaction	Amount
8/29/2022	PayPal	\$514.80
9/2/2022	Wall Street Grill	42.79
12/19/2022	Walmart	698.00
1/22/2023	Walmart	698.00
1/26/2023	Walmart	20.96
Total		\$1,974.55

Investigators also discovered that Haworth was accessing the school district’s online credit card software to make repayments from her personal bank account. Haworth subsequently repaid the school district \$5,902.73. This amount includes repayment of unauthorized personal purchases, accrued interest, and associated late fees charged to the school district's American Express credit card. This amount was repaid based on calculations by school district officials.

On August 27, 2024, Ashley Haworth entered a guilty plea by way of Criminal Information to the Class A misdemeanor offense of Attempted Fraudulent Use of a Credit Card over \$1,000 but less than \$2,500 in the Crockett County Circuit Court. Haworth was granted judicial diversion relief pursuant to Tenn. Code Ann. § 40-35-313 and placed on supervised probation for a period of 11 months 29 days.

[Alamo City School District Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed a deficiency in internal control, which contributed to Haworth's ability to perpetrate her misappropriation without prompt detection:

Deficiency: School district officials did not provide adequate oversight over credit card transactions and failed to implement effective internal controls

School district officials did not provide adequate oversight over school district credit card transactions. Haworth made unauthorized personal purchases using a school district credit card without prompt detection. School district officials are responsible for designing internal controls to give reasonable assurance of the reliability of financial transactions and the effectiveness and efficiency of operations. Providing increased oversight by reviewing the credit card statements each month reduces the risks that errors or intentional misappropriations will occur and remain undetected.

School district officials indicated that they have corrected the deficiency.
