



COMPTROLLER'S INVESTIGATIVE REPORT

Lawrence County School System

March 12, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

March 12, 2025

Lawrence County Board of Education
and Director of Schools
1620 Springer Rd.
Lawrenceburg, TN 38464

Lawrence County School System Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Lawrence County School System, 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 22nd 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

Lawrence County School System

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Lawrence County School System. This investigation was initiated after Lawrence County School System officials reported falsified mileage reimbursement forms. The investigation was limited to selected records for the period March 21, 2023, through October 15, 2024. The results of the investigation were communicated with the Office of the District Attorney General of the 22nd Judicial District.

BACKGROUND



Lawrence County School System (LCSS) is located in the county seat of Lawrenceburg and serves nearly 6,800 students. LCSS is organized into nine districts, with one board member representing each district. LCSS operates three high schools, two middle schools, eight elementary schools, one online learning academy, and one non-traditional education center.

The Individuals with Disabilities Education Act (IDEA), codified at 20 USCA § 1400, is a federal law ensuring that all children with disabilities receive a free appropriate public education. According to the 2023-2024 LCSS Parent/Student Handbook, “IDEA emphasizes special education and related services designed to meet a child’s unique educational needs and preparation for employment and independent living. The Lawrence County School System is dedicated to identifying and evaluating children within their jurisdiction, ages three through twenty-one, who may need special education or related services.” If LCSS cannot meet these needs, it is responsible for providing these services by paying tuition and transportation costs for any child with a disability to attend another school that is better suited for their educational needs.

In 2018, LCSS entered into a contract with Rhonda Brown, a parent of an LCSS student with disabilities. LCSS was unable to meet the educational needs of Brown’s child. As such, LCSS and Brown signed a contract for her child to attend another school more appropriately suited for the child’s educational needs. The contract stated that LCSS would pay the tuition to the other school and reimburse Brown for mileage for transportation to and from school. The yearly contract stated the mileage reimbursement rate. LCSS paid mileage reimbursements to Brown each month based on forms she submitted for the purported mileage she traveled.

RESULTS OF INVESTIGATION

1. RHONDA BROWN MISAPPROPRIATED \$36,473 IN SCHOOL FUNDS BY SUBMITTING FALSIFIED MILEAGE REIMBURSEMENT FORMS

From March 21, 2023, through October 15, 2024, Brown submitted falsified mileage reimbursement forms to LCSS totaling \$36,473 as follows:

- A. Brown improperly claimed mileage reimbursement from LCSS totaling \$36,305.60 for days when she did not transport her child to school.
 - 1. Brown claimed mileage reimbursement for days when her child was transported to school by the Lawrence County Senior Center (center) bus. Brown’s insurance covered part of the expenses incurred by riding the center’s bus. Investigators noted that Brown claimed mileage reimbursement when her child rode the center’s bus for morning and afternoon trips on 340 days, 14 morning-only trips, and one afternoon-only trip.
 - 2. Additionally, Brown claimed mileage reimbursement for four days that her child was absent from school (**Refer to Exhibit 1 and Exhibit 2**).

Exhibit 1

Census April 2023 - Lawrence County																																
Student	Case Number	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total
[REDACTED]		W	W	X	X	X	X	O	W	W	A	X	X	X	X	W	W	X	X	X	X	X	W	W	X	X	X	X	X	W	W	

Key for Monthly Census

X Present	H Hospitalization
L Leave from Campus	O Holiday
W Weekend	A Absent
S Suspended	

Good Friday holiday - County schools closed.
 Mother stated student would be absent on Monday, April 10 no reason given
 April 14 early pickup at 1:00 pm due to prom preparation

School census sheet showing Brown’s child absent from school on April 10, 2023

**LAWRENCE COUNTY BOARD OF EDUCATION
CLAIM FOR TRAVEL EXPENSES**

For Period From April 1, 2023 To April 30, 2023

This claim must be prepared in accordance with travel regulations

Date	Place Left and Odometer	Time Left	Place Arrived and Odometer	Purpose	TRANSP.		SUBSISTENCE			TOTAL
					Miles	Mileage Amount	Breakfast	Lunch	Dinner	
4/3	90500	6:00	90540	drop off	40	0.625				25.01
4/10	91140	6:00	91180	drop off						
	91180	7:00	91220	home						
	91220	2:00	91260	pick up						
	91260	3:00	91300	home						
4/11	91300	6:00	91340	drop off						

Mileage reimbursement form submitted by Brown for April 10, 2023, when her child was absent from school

- B. From March 21, 2023, through October 15, 2024, Brown overstated miles claimed on mileage reimbursement forms totaling \$167.40. Brown claimed 40 miles one way from her home to the school. However, the distance from her home to the school was only 34.3 miles one way.

Total Misappropriation	
A. Falsified Trips	\$ 36,305.60
B. Overstated Miles	167.40
Total Misappropriation	\$ 36,473.00

On March 5, 2025, the Lawrence County Grand Jury indicted Rhonda Brown on one count of Forgery \$10,000 - \$60,000.

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.

[Lawrence County School System Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed a deficiency in internal controls, which contributed to Brown’s ability to perpetrate her misappropriation without prompt detection. This deficiency included:

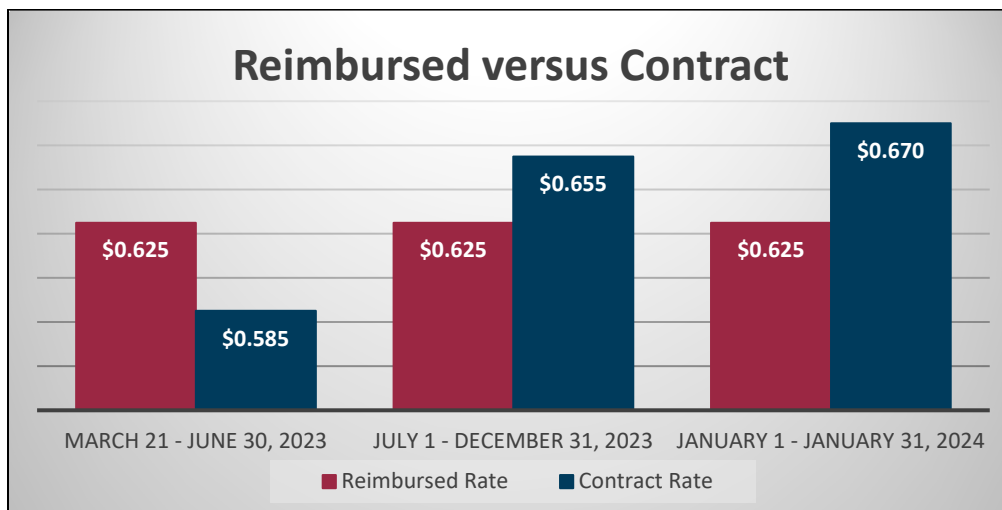
Deficiency 1: School officials failed to properly monitor and review the reimbursement process

School board officials involved in administering the contract between the school and Brown failed to confirm the accuracy of the mileage reimbursement forms related to the contract. As a result, LCSS did not detect that inaccurate mileage reimbursement rates were being utilized, nor did LCSS detect when Brown overstated the mileage in her claims.

- A. From March 21, 2023, through January 31, 2024, investigators determined through a review of reimbursement forms that LCSS failed to apply the correct mileage reimbursement rate as stated in the contracts between LCSS and Brown. Brown claimed \$0.625 per mile on her mileage reimbursement forms from March 21, 2023, through January 31, 2024. According to the contracts between Brown and LCSS, Brown should have been reimbursed \$0.585 per mile from March 21, 2023, to June 30, 2023, \$0.655 per mile from July 1, 2023, to December 31, 2023, and \$0.67 per mile from January 1, 2024, to January 31, 2024. Investigators noted that LCSS reimbursed Brown \$0.625 per mile from March 21, 2023, to January 31, 2024, before correcting the reimbursement. Starting on February 1, 2024, LCSS officials corrected Brown’s mileage reimbursement forms by recalculating the correct rate using the miles Brown reported.

Summary of Mileage Reimbursement Rates Claimed versus Contract

Reimbursement Rates



- B. As referenced above in Result 1B, officials' failure to confirm the accuracy of the mileage reimbursement forms resulted in an overpayment made to Brown, totaling \$167.40.

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