



## COMPTROLLER'S INVESTIGATIVE REPORT

### Rossview High School Band

*July 26, 2021*

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



**DIVISION OF INVESTIGATIONS**



JASON E. MUMPOWER  
*Comptroller*

July 26, 2021

Rossview High School Principal  
Dr. Meghan Sanders  
1237 Rossview Road  
Clarksville, TN 37043

Dr. Sanders:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Rossview High School Band, 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 19<sup>th</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 that reads "Jason E. Mumpower".

Jason E. Mumpower  
Comptroller of the Treasury

JEM/MLC

# INVESTIGATIVE REPORT

## Rossview High School Band

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the band program at Rossview High School. The Comptroller's Office initiated the investigation after school officials reported possible missing funds. The investigation was limited to selected records for the period August 1, 2019, through March 31, 2020. The results of the investigation were communicated with the Office of the District Attorney General of the 19<sup>th</sup> Judicial District.

### BACKGROUND



Rossview High School (school), located in Clarksville, Tennessee, is operated by the Clarksville-Montgomery County School System. The school serves students in ninth through twelfth grades. Band is one of the fine arts programs offered with over 150 students participating.

Band director Brock Cobb scheduled a trip to New York City for band students and their family members to occur during the school's spring break in March 2020. Approximately 80 band students and family members were registered to attend. The band director

began collecting trip fees beginning in the fall of 2019. In March 2020, the school cancelled the trip due to the COVID-19 pandemic.

### RESULTS OF INVESTIGATION

- **FORMER BAND DIRECTOR BROCK COBB MISAPPROPRIATED AT LEAST \$2,750**

During the period August 1, 2019, through March 31, 2020, former band director Brock Cobb misappropriated band collections totaling at least \$2,750. Cobb perpetrated his misappropriation by failing to remit certain band collections he received to the school bookkeeper for deposit into the school's bank account. Instead, he retained the funds for his personal benefit. Cobb failed to record the band collections he retained on school collection logs, as required, effectively concealing his misappropriation.

Cobb was solely responsible for collecting monthly payments from attendees for the band trip to New York City. Records indicated Cobb charged \$990 per attendee. School policy requires persons collecting funds for school activities to prepare a collection record and to remit all funds for deposit. Cobb not only failed to prepare a collection record, but he also failed to remit for deposit \$2,750 of the funds he collected. Investigators obtained school emails belonging to Cobb and other school officials and subsequently located confirmations of amounts paid to Cobb on behalf of some of the students.

The school canceled the trip in March 2020 due to the COVID-19 pandemic, requiring the school to issue refunds to parents based on Cobb’s recorded collections. To assist with processing refunds, Cobb submitted to school official a table detailing amounts due to families. However, Cobb’s amounts did not correlate with amounts he remitted for deposit, facilitating further concealment of his misappropriation. For example, Cobb told school officials the family of Student “A” was due a refund of \$990 (Refer to Exhibit 1). However, Cobb only receipted and remitted for deposit \$300 on behalf of Student “A” (Refer to Exhibit 2).

**Exhibit 1**

**Table 1**

\$990.00	Parent "A"	Student "A"
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*Excerpt taken from email Cobb sent to school officials detailing refunds due per family. Cobb stated the family of Student “A” was due a \$990 refund.*

**Exhibit 2**

Clarksville Montgomery County Schools      29757  
 Rossvie High School  
 1237 Rossvie Road • Clarksville, TN

Rec'd From Student "A"      DATE 1/16/2020  
 Student \_\_\_\_\_ \$ 150  
 For NYC

Cash _____	Parking _____	Insurance _____
Check # _____	Club _____	Fees _____
Rec'd By <u>[Signature]</u>	Annual _____	Trip <u>✓</u>
	Test _____	Books _____

Thank You!

Clarksville Montgomery County Schools      29729  
 Rossvie High School  
 1237 Rossvie Road • Clarksville, TN

Rec'd From Student "A"      DATE \_\_\_\_\_  
 Student \_\_\_\_\_ \$ 150 ✓  
 For NYC

Cash <u>✓</u>	Parking _____	Insurance _____
Check # _____	Club _____	Fees _____
Rec'd By <u>[Signature]</u>	Annual _____	Trip <u>✓</u>
	Test _____	Books _____

Thank You!

*Copies of two receipts Cobb issued to Student “A” for \$150 each. Cobb failed to receipt and remit for deposit the additional payments made on behalf of Student “A”.*

During the refund process, several parents contacted the school, as well as Cobb, voicing concerns that their refund was less than the payments they had made. After receiving questions from parents, Cobb made payments to the families directly.

Cobb admitted to investigators that he retained some of the cash collections for the trip without the knowledge or permission of school officials and that he used this money for his personal benefit. Cobb resigned his employment as band director at Rossview High School effective June 22, 2020.

On July 6, 2021, the Montgomery County Grand Jury indicted Brock Cobb on one count of Theft over \$2,500.

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.

[Rossview High School Band Investigation Exhibit](#)

## INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

*Tennessee Code Annotated*, § 49-2-110, provides for student activity funds and establishes responsibility for those funds. It requires local school systems to adopt the *Tennessee Internal School Uniform Accounting Policy Manual* (manual) and to maintain all activity funds and records in accordance with the requirements noted in the manual. The manual requires that, “[t]eachers/others who collect money should prepare a collection record (prenumbered receipt, collection log, ticket reconciliation, signed recorded count, etc.) for each separate activity. All collections by teachers/others should be remitted to the cashier daily or more frequently, if necessary.”

The Comptroller’s investigation revealed that school officials failed to ensure that the former band director complied with certain requirements set forth in the manual. Investigators noted the following internal control and compliance deficiency in the school’s financial processes:

**Deficiency: The former band director did not properly account for certain collections**

The former band director failed to properly account for certain collections related to the band’s planned spring break trip to New York City. The former band director failed to issue receipts for certain cash collections, failed to record the collections on a teacher collection log, and failed to remit certain collections for deposit. The failure to maintain all activity funds and records in accordance with the requirements noted in the manual increases the risk that errors or misappropriations will occur without prompt detection.

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

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