



WASHINGTON COUNTY SCHOOL DEPARTMENT

Comptroller's Investigative Report
September 22, 2017

Justin P. Wilson, Comptroller





**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DIVISION OF INVESTIGATIONS**

Justin P. Wilson
Comptroller of the Treasury

**JAMES K. POLK STATE OFFICE BUILDING, SUITE 1600
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7907
FAX (615) 532-4499**

September 22, 2017

Kimber Halliburton, Director of Schools
Washington County School Department
405 West College Street
Jonesborough, TN 37659

Dear Director Halliburton:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Washington County School Department for the period July 1, 2015, through May 31, 2016, and the results are presented herein. Our finding and recommendation has been reviewed with the district attorney general for the 1st Judicial District.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

Comptroller of the Treasury

JPW/RAD

INVESTIGATIVE REPORT

WASHINGTON COUNTY SCHOOL DEPARTMENT

INVESTIGATIVE FINDING AND RECOMMENDATION

FINDING 1 DEFICIENCIES WERE NOTED IN COLLECTIONS FOR ATHLETIC FACILITY USE

Our examination disclosed the following deficiencies in receipting collections:

- A. Official prenumbered receipts were not issued by Washington County Schools' athletic directors for fees collected from athletic facility rentals. Section 9-2-103, *Tennessee Code Annotated*, requires official prenumbered receipts for all collections. Since receipts were not issued, we could not determine if all collections had been accounted for properly.
- B. In some instances, cash payments were received for athletic facility use. The athletic facility use permit states no cash shall be paid directly or indirectly to any department employee for an event and all fees should be paid by check to Washington County.

RECOMMENDATION

Official prenumbered receipts should be issued for all collections as required by state statute. All fees should be paid by check as provided by the athletic facility use permit.

MANAGEMENT'S RESPONSE- DIRECTOR OF SCHOOLS KIMBER HALLIBURTON

This was an issue which was corrected under the previous director of schools. As an additional safeguard our new finance director is arranging a meeting with both of our athletic directors, our two high school principals and the head bookkeepers for each high school to ensure corrections are and continue to be in place because of this finding.