



## COMPTROLLER'S INVESTIGATIVE REPORT

### Lenoir City Schools

*December 15, 2025*

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



**DIVISION OF INVESTIGATIONS**



JASON E. MUMPOWER  
*Comptroller*

December 15, 2025


Lenoir City Schools Board of Education  
200 E Broadway Street  
Lenoir City, TN 37771

Lenoir City Schools Board of Education Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Lenoir City Schools, 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 9<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,



Jason E. Mumpower  
Comptroller of the Treasury

JEM/MLC

# INVESTIGATIVE REPORT

## Lenoir City Schools

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Lenoir City Schools. The investigation was limited to selected records for the period March 26, 2025, through March 29, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 9<sup>th</sup> Judicial District.

### BACKGROUND



Lenoir City Schools (LCS) is located in Loudon County, Tennessee and serves students from pre-kindergarten through twelfth grade. The LCS board of education provides oversight to the school district and the director of schools. The director of schools is responsible for the daily operations of the LCS and manages the LCS central

office. The LCS central office supports the elementary, middle, and high schools as well as LCS programs and initiatives.

The National Science Teacher Association (NSTA) held a *National Conference on Science Education* (conference), hosted in Philadelphia from March 26-29, 2025. The conference provided professional development opportunities through keynote speakers, sessions, workshops, networking, and an exhibit (“expo”) hall. While not required, the NSTA “offers professional development credit for its conferences. The transcript, which lists sessions attended, also serves as proof of attendance at the conference.”

During the 2024-2025 school year, LCS sent seven employees to the NSTA conference, including two administrators from the central office, three principals or assistant principals (one per school), and two teachers (one from the elementary school and one from the high school). After subsequent internal restructuring and job changes, some of the individuals’ titles or roles changed. LCS was in the process of adopting a new science curriculum, so the conference provided an opportunity for administrators and teachers to acquire knowledge, skills, and resources that would support the new science curriculum.

## RESULTS OF INVESTIGATION

### 1. LENOIR CITY SCHOOLS EMPLOYEES USED PAID WORKING TIME AND PAID TRAVEL EXPENSES FOR PERSONAL TOURISM ACTIVITIES WHILE ATTENDING THE NATIONAL CONFERENCE ON SCIENCE EDUCATION

Four LCS employees used their paid working time for personal tourism activities by leaving the NSTA conference while it was in session. One of the four LCS employees also used a school system-assigned credit card to charge transportation to and from the personal tourism activities.

#### A. Attending Personal Tourism Activities While on Paid Working Time

The LCS employees attending the conference were on “professional leave” status, which is defined by Lenoir City Board of Education policy (policy) (5.303) as “a short, temporary absence for the purpose of attending workshops or other meetings relating to school business...” Furthermore, the policy (5.602) also states,

The workday for full-time licensed and professional staff will be a minimum of seven hours and thirty minutes and will continue until professional responsibilities to the student and the school are completed. Administrative meetings, curriculum development... assigned duties... may require hours beyond the stated minimum... All employees are expected to be present during all work hours. Absence without prior approval... or abuses of designated working hours are all considered neglect of duty...

All seven LCS conference attendees confirmed they were on professional leave and therefore considered to be working while attending the conference. Four of the LCS conference attendees chose not to attend portions of the conference to participate in tourism activities. These attendees confirmed they did not take any personal leave for their tourism activities that exceeded their standard lunch hour. The four LCS conference attendees’ tourism activities and corresponding conference absences are summarized in the table below.

Summary of Tourism and Conference Absence					
Conference Attendees	Badge Print (1)	Wednesday, 03/26 (1)		Thursday, 03/27 (2)	Friday, 03/28 (3)
	<i>Per NSTA Audit Log</i>	<i>Travel Day &amp; Opening Night</i>		<i>During Main Conference</i>	<i>During Main Conference</i>
	<i>Date and Time</i>	<i>Liberty Bell</i>	<i>“Rocky Steps”</i>	<i>USS New Jersey</i>	<i>"Prison Tour"</i>
LCS Employee A	03/26, 12:25 p.m.	No	No	No	Yes
LCS Employee B	03/26, 4:49 p.m.	Yes	Yes	Yes	Yes
LCS Employee C	03/27, 7:31 a.m.	Yes	Yes	Yes	Yes
LCS Employee D	03/27, 7:35 a.m.	Yes	Yes	No	Yes

**Note:** The table columns are numbered according to the following descriptions.

1. At least two LCS conference attendees (LCS employees C and D) did not print their conference badges until the morning of Thursday, March 27<sup>th</sup>, indicating they did not attend the "Opening Keynote" on the evening of Wednesday, March 26<sup>th</sup>. Per the NSTA, badges were required for conference participation and had to be printed on-site. LCS conference attendees justified not attending the opening keynote due to the travel day, and they did not consider the keynote relevant and/or a part of the main conference.
2. Two LCS conference attendees (LCS employees B and C) left the ongoing conference to tour the USS New Jersey battleship from approximately 1:00 p.m. - 4:56 p.m. on Thursday, March 27<sup>th</sup>, according to Uber records.
3. Four LCS conference attendees left the ongoing conference to tour the Eastern State Penitentiary (prison tour) together on the afternoon of Friday, March 28<sup>th</sup>, according to Uber and Lyft records, as well as their statements to investigators. At least two Uber or Lyft rides were taken to the prison, and at least two Uber rides were taken to restaurants after the prison tour.

The four LCS conference attendees justified leaving the conference because they had already experienced the exhibit hall, available sessions were not relevant to their roles, and while not related to science, the "prison tour" provided a historical experience that could be shared with the LCS.

#### B. Use of Paid Travel Expenses for Personal Tourism Activities

A LCS employee (LCS employee B) charged \$122.75 of questionable travel expenses to their school system-assigned American Express credit card. LCS employee B charged five Uber rides for transportation to and from tourist sites unrelated to the conference, which are summarized in the table below.

Summary of LCS Employee B's Uber Travel			
Route/Activity	BOOKED - Time per Account	PAID - Time per Receipt	TOTAL Amount Paid per Receipt
03/26 - Hotel to "Rocky Steps"	4:02 p.m.	9:12 p.m.	\$ 19.91
03/27 - Hotel to USS New Jersey	1:00 p.m.	1:28 p.m.	30.98
03/27 - USS New Jersey to Hotel	4:13 p.m.	4:56 p.m.	42.98
03/28 - Conference to "Prison Tour"	10:55 a.m.	11:51 a.m.	13.93
03/28 - "Prison Tour" to Restaurant	1:20 p.m.	1:48 p.m.	14.95
<b>TOTAL AMOUNT QUESTIONED</b>			<b>\$ 122.75</b>

Prior to the conference and related travel, an administrative assistant responsible for managing the conference-related expenses sent an e-mail to all conference attendees

providing travel-related information and instructions, including a section about transportation: “[Two school employees] can use their AMEX if the group needs an Uber, or everyone can take turns paying for an individual ride... Keep your receipts to be reimbursed if you choose to pay out of pocket for transportation.” The school employee and their direct supervisor interpreted the instruction from the administrative assistant to include all transportation on the trip, regardless of the purpose or nature of the travel.

Under the policy (2.804), the board will pay for approved expenses related to staff development, including travel. The employee must pay for incidental and additional expenses.

---

## INTERNAL CONTROL DEFICIENCIES

Our investigation revealed internal control deficiencies, which resulted in the use of paid working time and paid travel expenses for personal activities. The deficiencies included:

**Deficiency 1: LCS officials failed to ensure that payment for travel expenses followed policy and were only for staff development purposes**

LCS officials failed to ensure that payment for travel expenses was only for staff development purposes as outlined in the LCS policy. As noted above, LCS officials approved payment of personal travel expenses. LCS officials should ensure employees on travel status receive clear information and instructions and that all travel expenses paid for by LCS are for a staff development purpose as outlined in the policy, *Expenses and Reimbursements (2.804)*: “Registration fees, meals, lodging, and transportation only will be incurred by the Board. Incidental or additional expenses (i.e., entertainment, alcoholic beverages, and guest expenses) must be assumed by the individual.” While personal activities such as tourism after regular business hours are appropriate, using the LCS credit card to pay for personal expenses, such as Uber travel to and from tourism activities, is not authorized. Providing clear instructions and information to LCS employees on travel status decreases the risk that error, fraud, waste, or abuse may occur.

**Deficiency 2: LCS officials failed to provide adequate oversight**

LCS officials failed to provide adequate oversight of conference attendance by not requiring proof of attendance from LCS employees when available. Certificates, transcripts, or other available forms of supporting documentation detailing the training attended and/or the number of professional development hours completed should be obtained from the sponsoring organization when available to further support the cost of the training, related travel, and attendees’ professional leave. Requiring that all available supporting documentation for training and travel be provided to LCS decreases the risk that error, fraud, waste, or abuse may occur.



**Deficiency 3: A signature stamp was used to sign an LCS travel expense reimbursement form**

A signature stamp was used to sign an LCS travel expense reimbursement form. Best practices would require all LCS employees to sign their own written or electronic signature on LCS documents to decrease the risk that error, fraud, waste, or abuse may occur.

Lenoir City Schools officials indicated that they have corrected or intend to correct these deficiencies.

---