



COMPTROLLER'S INVESTIGATIVE REPORT

Overton County Afterschool Program

January 30, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

January 30, 2025

Overton County Schools
302 Zachary Street
Livingston, TN 38570

Overton County Schools Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Overton County Afterschool Program, 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 13th 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". The signature is stylized and includes a long horizontal line extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Overton County Afterschool Program

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Overton County Afterschool Program. The investigation was initiated after the Overton County Director of Schools identified and reported issues with staff receiving compensation for time not worked. The investigation was limited to selected records for the period August 1, 2019, through May 31, 2023. The results of the investigation were communicated with the office of the District Attorney General of the 13th Judicial District.

BACKGROUND



The Overton County School System (school system) consists of 8 schools, serving approximately 3,100 students. The school system offers an afterschool program (program) to elementary, middle, and high school students. The purpose of the program is to enhance academic opportunities for students by offering subject tutoring, homework help, and assistance on school projects. Teachers are eligible to work in the program and be compensated for their time worked, in addition to their compensation received for time worked during regular school hours. The school system employs an afterschool director to oversee the program, and coordinators are assigned at each of the schools within the school system to facilitate the program at each school. The program is offered for one hour in the mornings before regular school hours and two hours in the afternoon after regular school hours. The program is not offered on weekends.

RESULTS OF INVESTIGATION

1. THREE OVERTON COUNTY SCHOOL SYSTEM EMPLOYEES IMPROPERLY RECEIVED AT LEAST \$24,420 IN COMPENSATION FOR TIME NOT WORKED

Three school system employees improperly received at least \$24,420 in compensation by reporting at least 877 hours of time not worked. Samantha Stephens and Deborah Roddy formerly served as coordinators for the program at AH Roberts Elementary School (**Refer to Exhibit 1**). Coordinators signed students in and out of the program to ensure that students were picked up by the appropriate parent or legal guardian. At least one coordinator was required at each school during program hours. A family member of Deborah Roddy formerly served in the program as well as multiple summer school programs at Hilham Elementary School.

Exhibit 1



AH Roberts Elementary School, where Samantha Stephens and Deborah Roddy formerly served as program coordinators

A. Samantha Stephens improperly received at least \$9,010 in compensation by reporting 336.5 hours of time not worked

Samantha Stephens served as a program coordinator at AH Roberts Elementary School from approximately August 2019 through February 2023, following her dismissal from the program. Samantha Stephens improperly received at least \$9,010 in compensation by reporting 336.5 hours of time not worked as a program coordinator, consisting of 23 hours on weekend days, totaling \$615 in compensation, and 313.5 hours on school days, totaling \$8,395 in compensation. In August 2021, Samantha Stephens and Deborah Roddy conspired to individually report five days per week worked in the program, although they would each actually work only two or three days per week, by alternating days worked. Samantha Stephens' signed timesheets reported time in the program at AH Roberts Elementary School Monday through Friday, although she actually worked Tuesdays, Thursdays, and every other Friday. Samantha Stephens admitted to improperly receiving compensation for time not worked in the program. She further admitted to knowing that receiving the unearned compensation was wrong but was told two full-time coordinator positions were budgeted.

Description	Falsified Hours	Unearned Compensation
Weekend Days	23.0	\$615.00
School Days	313.5	\$8,395.00
Total	336.5	\$9,010.00

*Falsified Hours Reported and Unearned Compensation
Received by Samantha Stephens*

B. Deborah Roddy improperly received at least \$13,610 in compensation by reporting 450.5 hours of time not worked

Deborah Roddy served as a program coordinator at AH Roberts Elementary School from approximately August 2021 through February 2023, following her dismissal from the program. Deborah Roddy improperly received at least \$13,610 in compensation by reporting 450.5 hours of time not worked. Deborah Roddy falsely reported 85 hours on weekend days, totaling \$2,455 in compensation, 22 hours that overlap with additional time reported, totaling \$1,870 in compensation, and 343.50 hours on school days, totaling \$9,285 in compensation. In August 2021, Deborah Roddy and Samantha Stephens conspired to individually report five days per week worked in the program, although they would each actually work two or three days per week by alternating days with one another. Deborah Roddy’s signed timesheets reported time worked for Monday through Friday although she actually worked Mondays, Wednesdays, and every other Friday.

Description	Falsified Hours	Unearned Compensation
Weekend Days	85.0	\$2,455.00
School Days	343.5	\$9,285.00
Overlapping Time	22.0	\$1,870.00
Total	450.5	\$13,610.00

*Falsified Hours Reported and Unearned Compensation
Received by Deborah Roddy*

C. Roddy’s family member improperly received at least \$1,800.00 in compensation by reporting 90 hours of time not worked

Roddy’s family member served as a program employee at Hilham Elementary School from March 2020 through May 2021. Roddy’s family member also served in the summer school program during June 2020, June 2021, and June 2022. Roddy’s family member improperly received at least \$1,800 in compensation by reporting 90 hours of time not worked. Roddy’s family member’s signed timesheets falsely reported 6 hours on weekend days, totaling \$120 in compensation, and 84 hours on school days, totaling \$1,680 in compensation. One faculty member of the 2022 summer school program informed investigators that she was present every day during the summer school program and did not even know what Roddy’s family member looked like. The faculty member further informed investigators that she takes school safety very seriously and if she had seen

an adult that she did not know, she would have taken steps to identify the adult.

Description	Falsified Hours	Unearned Compensation
Weekend Days	6.0	\$120.00
School Days	84.0	\$1,680.00
Total	90.0	\$1,800.00

*Falsified Hours Reported and Unearned Compensation
Received by Roddy's Family Member*

2. AFTERSCHOOL PROGRAM ATTENDANCE DATA WAS INACCURATELY REPORTED BY THE FORMER AFTERSCHOOL DIRECTOR

The former afterschool director reported program data inaccurately, including inaccurate attendance hours and failure to report required information like grade point averages and student identification numbers. The former afterschool director inaccurately reported at least 21,455 minutes of student attendance in the afterschool program. One student withdrew from the Overton County School System in May 2020 and did not re-enroll at any time. Although this student withdrew, 7,865 minutes of program attendance were reported by the former afterschool director for the period August 22, 2022, through December 16, 2022. Additionally, a parent of another student confirmed that their daughter did not attend the program in the afternoons. This student was inaccurately reported to have attended 13,590 minutes of the program. Furthermore, the attendance of one student who attended approximately 20 days in the morning program was not reported, so there was no documentation that the student ever attended the program.

Attendance data reported by the former afterschool director during the fall of 2022 reflected approximately 20 students present every afternoon in the Livingston Academy program. In February 2023, shortly before the retirement of the former afterschool director, another faculty member was put in charge of entering attendance data and the number of students reported as attending every afternoon fell to approximately five students. Since the number of students attending the program did not affect program revenue or result in additional compensation to the afterschool director, investigators were unable to determine the cause of the inaccurate attendance data reported by the former afterschool director.

On January 28, 2025, the Overton County Grand Jury indicted Deborah Roddy on one count of theft of property more than \$10,000 but less than \$60,000.

On January 28, 2025, the Overton County Grand Jury indicted Samantha Stephens on one count of theft of property more than \$2,500 but less than \$10,000.

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.

[Overton County Afterschool Program Investigation Exhibit](#)

INTERNAL CONTROL DEFICIENCY

Our investigation revealed the following deficiency in internal control, which contributed to the program employees' ability to receive compensation for time not worked:

Deficiency 1: The former afterschool director failed to provide adequate oversight to the afterschool program employees

The former afterschool director failed to provide adequate oversight to the program employees. The former afterschool director oversaw the program for seven schools within the Overton County School District. Prior to October 2022, the former afterschool director visited each school once per month to conduct site visits. From October 2022 through December 2022, she did not conduct site visits. Although one site coordinator was enough to cover the maximum number of students able to be enrolled in the AH Roberts Elementary School program, the former afterschool director approved Samantha Stephens and Deborah Roddy to work on the same day. The former afterschool director approved and signed the timesheets submitted by Samantha Stephens and Deborah Roddy without verifying the accuracy of the time reported. Failure to provide adequate oversight of the afterschool program employees increases the risk that fraud, waste, or abuse will occur without prompt detection.

Department officials indicated that they have corrected or will correct these deficiencies.
