



COMPTROLLER'S INVESTIGATIVE REPORT

Livingston Academy

March 24, 2026

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

March 24, 2026

Overton County Board of Education
302 Zachary Street
Livingston, TN 38570

Livingston Academy Management:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Livingston Academy, 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, 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

Livingston Academy

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to Livingston Academy. The investigation was initiated after Livingston Academy officials identified and reported time reporting discrepancies involving two former custodians. The investigation was limited to selected records for the period July 1, 2024, through March 31, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 13th Judicial District.

BACKGROUND



Livingston Academy (LA), located in Livingston, Tennessee, is part of the Overton County School System and serves approximately 775 students in grades 9 through 12.

To maintain a clean learning environment for students and educators, the Overton County Board of Education employs custodial staff who generally work 180 days per year, with 8-hour workdays aligned with the school calendar.

LA has eight custodians to manage various responsibilities on campus, including two custodians who were assigned a night-shift schedule starting between 3:00 p.m. and 4:00 p.m. each day. Job responsibilities of the night custodians included, but were not limited to, mopping and collecting trash in various areas inside the main LA building and at the baseball facility. In addition, the night custodians were responsible for picking up trash in the LA parking lot.

Night custodians 1 and 2 were hired on August 2, 2023, and February 1, 2024, respectively. On April 3, 2025, the board of education terminated their employment with LA.

RESULTS OF INVESTIGATION

1. TWO FORMER LIVINGSTON ACADEMY CUSTODIANS RECEIVED QUESTIONABLE COMPENSATION

Two former LA night custodians received questionable compensation, totaling \$41,929.79, including corresponding employer payroll taxes and benefits. The Overton County Board of Education policy requires employees, including custodians, to complete a monthly timesheet with actual time worked. Employees are required to sign the timesheet attesting to its accuracy and completeness before submission to their immediate supervisor.

The former LA night custodians inaccurately reported time worked on their timesheets. They told investigators that they often left work early during the 2024-25 school year but made up the time on the weekend. However, timesheets reflect 8-hour shifts worked on Monday through Friday each week (**Refer to Exhibit 1**). Furthermore, the former LA night custodians provided investigators with inconsistent information regarding dates and times of their regular work schedules and weekend shifts. During the investigative period, LA officials believed that the former night custodians were working or on leave status, resulting in one custodian receiving compensation for 141 days and the other receiving compensation for 144 days.

Exhibit 1

Name: [REDACTED]
Location: LA

| | |
|--|----------------|
| Overton County Board of Education | |
| Employee Timesheet | 5.602.2 |

- 1 All non-exempt employees shall accurately record working hours and submit this form to Immediate Supervisor for approval. Timesheet shall be submitted to payroll at the end of each month. A 30-minute lunch is required for employees working 6 hours/day and shall be unpaid and documented if greater than 30 minutes.
- 2
- 3

| Month/Year | DATE | TIME IN | TIME OUT | TIME OFF USED (Employee use) | LUNCH (only list time in excess of 30 minutes) | TOTAL TIME | COMMENTS |
|------------|------------|---------|----------|------------------------------|--|------------|-------------------|
| Monday | 03/03/2025 | 4pm | 12am | | | | |
| Tuesday | 03/04/2025 | 4pm | 12am | | | | |
| Wednesday | 03/05/2025 | | | | | | Weather |
| Thursday | 03/06/2025 | 4pm | 12am | | | | |
| Friday | 03/07/2025 | 4pm | 12am | | | | |
| Monday | 03/10/2025 | 4pm | 12am | | | | |
| Tuesday | 03/11/2025 | 4pm | 12am | | | | |
| Wednesday | 03/12/2025 | 4pm | 12am | | | | |
| Thursday | 03/13/2025 | 4pm | 12am | | | | |
| Friday | 03/14/2025 | 4pm | 12am | | | | |
| Monday | 03/17/2025 | | | | | | Spring Break Week |
| Tuesday | 03/18/2025 | | | | | | |
| Wednesday | 03/19/2025 | | | | | | |
| Thursday | 03/20/2025 | | | | | | |
| Friday | 03/21/2025 | | | | | | |
| Monday | 03/24/2025 | 4pm | 12am | | | | |
| Tuesday | 03/25/2025 | 4pm | 12am | | | | |
| Wednesday | 03/26/2025 | 4pm | 12am | | | | |
| Thursday | 03/27/2025 | 4pm | 12am | | | | |
| Friday | 03/28/2025 | 4pm | 12am | | | | |
| Monday | 03/31/2025 | 4pm | 12am | | | | |
| Tuesday | | | | | | | |
| Wednesday | | | | | | | |
| Thursday | | | | | | | |
| Friday | | | | | | | |

TOTAL DAYS 141 TOTAL HRS WORKED 1120 SICK USED 0 OTHER ABSENT USED 0
 Signature of Employee: [REDACTED] Date: 03/28/25 Signature of Supervisor/Principal: [REDACTED] Date: 3-31-25

Example of timesheet with reported hours for Custodian 2

Investigators analyzed hours reported on the former LA custodians' timesheets to available video footage. Because LA's video footage is preserved for approximately one month before it is overwritten, the analysis performed by investigators was limited to March 2025. Based on the

times that the former LA custodians were observed on video footage exiting the main LA school building for their Monday through Friday scheduled work shifts, investigators determined that the custodians spent approximately 2.54 hours nightly, if present, inside the main school building during March 2025. Investigators noted the former LA custodians' Sunday presence at the main school building on three different dates in March 2025; however, they reported no time worked on their timesheets for those days.

Investigators were unable to quantify the amount of time, if any, the former LA custodians spent picking up trash in the parking lot and cleaning the baseball facility during their work shift due to the inaccurate time reporting and lack of available video footage. However, witnesses informed investigators that there were consistent issues with the cleanliness of the baseball facility during the investigative period, and coaching staff and parents often cleaned the facility themselves.

Due to insufficient evidence available, investigators could not determine whether the night custodians were present during the entirety of their work shifts and that they satisfactorily met the cleaning expectations of LA officials. As a result, investigators question the total compensation received by the former LA custodians for the 2024-25 school year.

Summary of Questionable Compensation

| Questionable Compensation Received | Custodian 1 | Custodian 2 |
|------------------------------------|---------------------|---------------------|
| Base Pay | \$ 15,961.20 | \$ 16,128.00 |
| Employer Paid: | | |
| Payroll Taxes | 1,227.83 | 1,246.07 |
| Retirement Contributions | 1,098.11 | 1,109.58 |
| Insurance Premiums | 5,159.00 | - |
| Total | \$ 23,446.14 | \$ 18,483.65 |