



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

June 4, 2021

## **Bartlett High School Choir Teacher Indicted for Theft**

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Paul Whited, the choral teacher at Bartlett High School in Bartlett, Tennessee. The investigation began after school officials reported discrepancies related to choir funds.

Whited was responsible for collecting choral fees and money associated with choir travel and remitting the funds to the school finance office.

Investigators determined that Whited collected at least \$25,845.53 from students between August 2018 and September 2019. Whited failed to remit or otherwise account for at least \$6,952 of those collections.

For example, investigators reviewed a receipt from February 2019 showing that Whited collected \$600 in cash from a student for choir trip fees. Whited did not remit this collection to the school finance office.

Investigators reviewed 139 receipts provided by school officials and found discrepancies with 46 of them. The majority (41 of 46) of receipts associated with unaccounted funds represented cash collections that Whited received but failed to remit to the school finance office. An analysis of the *Record of Daily Cash Receipts* showed that most remittances Whited submitted to the school finance office were checks and rarely cash.

Whited told investigators that he did not take any money, and he did not know what happened to the missing funds. Whited also said that he had a student or a teacher's assistant help with collections, and due to different people coming in and out of the choir room, anyone could have taken the money.

In May 2021, the Shelby County Grand Jury indicted Paul Whited on one count of theft over \$2,500.

"School officials should take appropriate steps to account for money collected from students," said Comptroller Jason Mumpower. "A few of these steps include reconciling individual receipts with collections logs, using official pre-numbered receipts, ensuring that funds are deposited within three days of collection, and maintaining adequate documentation."

To view the investigative report, go to: <https://comptroller.tn.gov/office-functions/investigations/find.html>

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