



## COMPTROLLER'S INVESTIGATIVE REPORT

### Glenclyff Elementary School PTO

*October 13, 2021*

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



**DIVISION OF INVESTIGATIONS**



JASON E. MUMPOWER  
*Comptroller*

October 13, 2021

Glenclyff Elementary School  
Dr. Julie Hopkins  
120 Antioch Pike  
Nashville, TN 37211

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Glenclyff Elementary School PTO, 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 20<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,

A handwritten signature in blue ink, appearing to read "Jason E. Mumpower", is written over a faint, larger version of the signature.

Jason E. Mumpower  
Comptroller of the Treasury

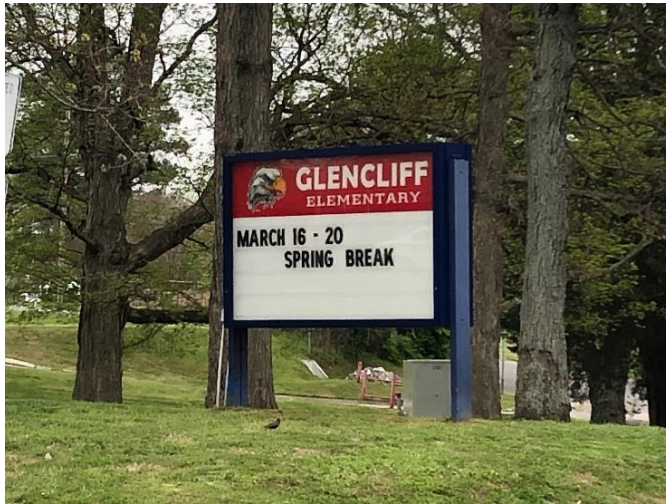
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# INVESTIGATIVE REPORT

## Glenciff Elementary School PTO

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Glenciff Elementary School's Parent Teacher Organization (PTO). The Comptroller's Office initiated the investigation after PTO officials reported funds had been misappropriated from the PTO bank account. The results of the investigation were communicated with the Office of the District Attorney General of the 20<sup>th</sup> Judicial District.

### BACKGROUND



The Glenciff Elementary School PTO is a school support organization whose objective is to assist teachers and parents with school events. The PTO is run by parent volunteers and, traditionally, has a core of officers that lead its operations.

The PTO was listed as "Not Active" by the MNPS for the 2017-2018 school year, which means the PTO did not remit the required end-of-year forms for the previous school year to MNPS and was not allowed to fundraise for that year. Phillip Nickins was listed on the MNPS Annual Officer

Registration Form as the president of the PTO for the 2017-2018 school year. School officials and PTO members considered Griselda Castaneda-Camacho to be his co-president although she was not listed on the PTO form. While public records showed her legal name as Griselda Castaneda-Camacho, she used the name Grace Nickins at the school and for PTO documents. The PTO had a treasurer but did not have a secretary or vice president.

### RESULTS OF INVESTIGATION

#### **1. FORMER PTO CO-PRESIDENTS PHILLIP NICKINS AND GRISELDA CASTANEDA-CAMACHO MISAPPROPRIATED PTO FUNDS TOTALING AT LEAST \$7,818.94**

We noted the following misappropriation schemes:

- A. Phillip Nickins and Griselda Castaneda-Camacho misappropriated at least \$3,789.38 by withdrawing PTO cash from an ATM for their personal benefit.**

During the period August 2017 through May 2018, PTO co-presidents Phillip Nickins and Griselda Castaneda-Camacho misappropriated PTO funds totaling at least \$3,789.38 using a PTO debit card to make unauthorized cash withdrawals for their personal benefit. In addition, the PTO account incurred other charges included in this amount for overdraft fees and ATM usage fees (See Exhibit 1).

**Exhibit 1**

WITHDRAWALS						
04/06	ATM Withdrawal Regions	Harding Mall Nashville	TN T1090	2760		100.00
04/06	ATM Withdrawal	Oasis Market-1 965 Richards Antioch	TN P186945	2760		103.00
04/09	ATM Withdrawal Regions	Woodbine Expr Nashville	TN D1531	2760		100.00
04/09	ATM Withdrawal Regions	Plus Park#1 Nashville	TN T1100	2760		60.00
04/10	ATM Withdrawal Regions	Osborne Bi Nashville	TN Osbr	2760		40.00
04/13	ATM Withdrawal Regions	Nashboro Vill Nashville	TN Rfc24852	2760		60.00
04/13	Pin Purchase	The UPS Store 7399 Nashville	TN	2760		72.21
04/16	Pin Purchase	Walgreens Stor 5912 Nashville	TN	2760		40.01
04/18	Card Purchase	Uber Trip lytdx 4121 800-5928996	CA 94103	2760		11.12
04/20	Pin Purchase	Walgreens Stor 5912 Smyrna	TN	2760		14.09
04/23	Pin Purchase	Walgreens Stor 5912 Smyrna	TN	2760		17.99
04/24	Pin Purchase	Wal-Mart #3717 5411 Nashville	TN	2760		333.75
04/26	ATM Withdrawal Regions	Osborne Bi Nashville	TN Osbr	2760		40.00
04/27	ATM Withdrawal	Walgreens #0-3 2244 Murfrees Nashville	TN P380284	2760		43.00
04/30	Card Purchase	Chane Pharmacy 5912 Nashville	TN 37217	2760		12.85
04/30	ATM Withdrawal Regions	Woodbine Expr Nashville	TN D1531	2760		40.00
04/30	ATM Withdrawal Regions	Woodbine Expr Nashville	TN D1531	2760		700.00
05/02	Card Purchase	Kroger #542 5411 Nashville	TN 37211	2760		27.00
05/02	ATM Withdrawal	Suntrust Belle Meade Nashville	TN G153TN23	2760		43.50
05/03	Card Purchase	Chane Pharmacy 5912 Nashville	TN 37217	2760		26.34
Total Withdrawals						\$1,884.86

FEES		
04/06	Other Bank ATM Withdrawal Fee	2.50
04/27	Other Bank ATM Withdrawal Fee	2.50
04/27	Other Bank ATM Balance Inquiry Fee	2.50
05/02	Other Bank ATM Withdrawal Fee	2.50
05/03	Paid Overdraft Item Fee	36.00
Total Fees		\$46.00

*Portion of the April 2018 PTO bank statement showing fraudulent purchases, ATM withdrawals and fees incurred by Nickins and Castaneda-Camacho.*

**B. Phillip Nickins and Griselda Castaneda-Camacho made personal purchases totaling at least \$617.75 using the PTO’s debit card.**

Phillip Nickins and Griselda Castaneda-Camacho made unauthorized personal purchases totaling at least \$617.75 using the PTO’s debit card. These purchases included, but were not limited to, women’s clothing, a child’s car seat, children’s party supplies, fast food, online gaming items, pharmaceutical products, Uber fees, and miscellaneous grocery items (See Exhibit 2 and Exhibit 3).

**Exhibit 2**

```

ST# 00406 OP# 009046 TE# 46 TR# 04151
DN SPORT BRA 008632324643 7.84 X
NB VOGAFLARE 880953142293 9.88 X
SCNRA NXCS B 088439261001 44.98 X
SUBTOTAL 62.70
TAX 1 9.750 % 6.11
TOTAL 68.81
DEBIT TEND 68.81
CHANGE DUE 0.00
EFT DEBIT PAY FROM PRIMARY
68.81 TOTAL PURCHASE
US DEBIT **** * 3642 I 1
REF # 724900056486
NETWORK ID. 0090 APPR CODE 042096
US DEBIT
AID A0000000980840
TC 0836C0670E0F5164
*Pin Verified
  
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*Portion of a receipt showing purchase of women's clothing.*

**Exhibit 3**

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809801737180 MICKEY MOUSE $6.99 T
MICKEY MOUSE EARS
=====
SUBTOTAL $94.26
TAX @ 9.250% $8.72
TOTAL $102.98
$102.98

ITEMS = 24
=====
DEBIT SALE $102.98
XXXXXXXXXXXX3642 CHIP
JOURNAL: 0225110550762589
  
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*Portion of a receipt showing purchase of children's item.*

**C. Phillip Nickins and Griselda Castaneda-Camacho failed to account for \$3,411.81 in PTO sales.**

Co-presidents Phillip Nickins and Griselda Castaneda-Camacho failed to account for \$3,411.81 in PTO sales from a fundraiser with World's Finest Chocolate. On February 22, 2018, Mr. Nickins ordered 208 boxes from World's Finest Chocolate at a total cost of \$6,658.79, including tax and shipping. Mr. Nickins placed a second order on April 10, 2018, for an additional 14 boxes costing \$458.85. Between the two orders, the PTO had the potential for gross sales of at least \$13,320 (222 boxes containing 13,320 bars selling for \$1 per bar). The PTO did not return any unsold boxes to World's finest Chocolate. Deposits made into the PTO's bank account for the period March 12, 2018 through April 24, 2018 totaled to \$9,908.19 and consisted of mostly cash. The checks deposited all contained memo lines that indicated the payments were for the candy fundraiser. Mr. Nickins and Ms. Castaneda-Camacho failed to account for \$3,411.81 (\$13,320 less \$9,908.19) in candy sales.

**Summary of Misappropriation**

	<b>Method of Misappropriation</b>	<b>Amount</b>
A.	ATM cash withdrawals for personal benefit including fees	\$3,789.38
B.	PTO debit card purchases for personal benefit	617.75
C.	Unaccounted sales from fundraiser	<u>3,411.81</u>
	<b>Total Misappropriation</b>	<b><u>\$7,818.94</u></b>



## 2. CO-PRESIDENT GRISELDA CASTANEDA-CAMACHO FORGED A BANK DOCUMENT IN AN ATTEMPT TO CONCEAL THE MISAPPROPRIATION

In response to MNPS Audit Department inquiry into Glenclyff Elementary School PTO's year-end financial review, Griselda Castaneda-Camacho presented a fictitious document to school staff to justify the abnormalities within the PTO's bank statements. The counterfeit letter was manufactured using Regions Bank letterhead and claimed that Regions had made a mistake by merging the PTO's account with Mr. Nickins' and Ms. Castaneda-Camacho's personal account. The letter also claimed that all inaccuracies had been corrected. However, to date, none of the \$4,407.13 (\$3,789.38 plus \$617.75) noted in Finding 1. (A. and B.) that was taken from the PTO's account by Mr. Nickins and Ms. Castaneda-Camacho has been recovered by the PTO. Regions Bank personnel reviewed the noted letter and confirmed it was fraudulent.

On September 29, 2021, the Davidson County Grand Jury indicted Phillip Nickins and Griselda Castaneda-Camacho on one count of Theft over \$2,500 but less than \$10,000 and one count of Credit Card Fraud over \$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.

[Glenclyff Elementary School PTO Investigative Exhibit](#)

## INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Officers of the PTO, like officers of all other school support organizations, are required to ensure the funds and property of their organization are safeguarded and used only for purposes related to the goals and objectives of the organization. Pursuant to *Tennessee Code Annotated*, Section 49-2-610, the Comptroller published the "Model Financial Policy for School Support Organizations - Procedures Manual" (Model Financial Policy) in 2008 to assist PTO officers in discharging their obligation to safeguard the funds and property of their respective organizations. The Model Financial Policy prescribes the minimum financial accountability controls that PTO officers must follow.

The Glenclyff Elementary PTO failed to establish and implement reasonable procedures for accounting, controlling, and safeguarding PTO funds. Our investigation revealed deficiencies in PTO financial processes that contributed to the co-president's ability to perpetrate the misappropriation without prompt detection. These deficiencies are noted below:

**Deficiency 1: PTO officials failed to provide adequate financial oversight**

PTO officials failed to provide adequate financial oversight. Officials did not promptly review and reconcile bank statements. The PTO co-presidents made unauthorized ATM cash withdrawals from the PTO's financial institution without anyone's knowledge for several months. Adequate financial oversight by PTO officers helps ensure that funds are spent only on authorized purposes for the benefit of the Glenciff Elementary students.

**Deficiency 2: Duties were not separated adequately PTO officials failed to adequately separate financial duties**

PTO officials failed to separate incompatible financial duties and to provide increased oversight when appropriate. The PTO co-presidents received and counted collections, made disbursements, prepared and delivered deposits to the bank, and received the PTO bank statements. Investigators noted that they were the sole reviewers of the bank statements, which allowed their scheme to remain undetected.

**Deficiency 3: PTO officials failed to maintain adequate supporting documentation for disbursements**

PTO officials did not require or retain adequate supporting documentation for disbursements and other withdrawals. As noted previously, investigators determined that some of these disbursements were for Philip Nickins' and Griselda Castaneda-Camacho's personal benefit. Mr. Nickins and Ms. Castaneda-Camacho failed to retain and turn over receipts from purchases made using the debit card or from ATM cash withdrawals.

**Deficiency 4: PTO officials failed to adequately account for collection activities**

PTO officials did not oversee, document, or account adequately for fundraising and other collection activities. Officials did not require, prepare, or review profit analyses for fundraising events and did not adequately account for or safeguard inventory. Providing adequate accountability and oversight of collections helps ensure all collections are accounted for and used to further the goals and objectives of the PTO.

Deficiencies were communicated with school officials as the PTO is currently not operational.

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