



COMPTROLLER'S INVESTIGATIVE REPORT

Brighton Blitz Booster Club and Brighton High School

June 24, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

June 24, 2022

Tipton County Board of Education
1580 U.S. 51 South
Covington, TN 38019

Tipton County Board of Education Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Brighton Blitz Booster Club and Brighton High School, 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 25th 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

Brighton Blitz Booster Club and Brighton High School

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Brighton Blitz Booster Club and Brighton High School. The investigation was limited to selected records for the period from January 1, 2020, through December 31, 2020. The results of the investigation were communicated with the Office of the District Attorney General of the 25th Judicial District.

BACKGROUND



Brighton Blitz Booster Club (Club) was established to help raise money for the Brighton High School football team. Brighton High School (high school) is in Brighton, Tennessee, and operates under Tipton County Schools. The high school serves students in grades nine through 12.

The high school does not provide any funding for the football team; the football players' parents formed the Club to support the team. The Club raised money from dues paid by the football players, fundraising events, and donations. Additionally, parents volunteered at football

games by selling concessions and other miscellaneous jobs.

Former Club board member Amy Spurlin (Spurlin) served as club secretary from February 2019 until she was removed from office in December 2020. Her main responsibility was to coordinate communications between the player's parents, coaches, and Club. Spurlin was also responsible for the creation of club forms (such as sign-in sheets for volunteers), maintenance of the current team's roster and providing food delivery services for football players if delivery was unavailable from the original food vendor. Lastly, Spurlin oversaw club activities, such as fundraising events, and acquiring volunteers to assist the booster club as needed.

Occasionally Spurlin filled in for the club president and treasurer when they could not be present at functions. While Spurlin was never officially added as a signatory to the Brighton High School bank account the club president allowed her to use a Club debit card to make purchases for the football team. The booster club president informed investigators that Spurlin did not have a full-time job, and she was the only board member that was available to pick up items needed during business hours since the other board members all had full-time employment.

RESULTS OF INVESTIGATION

- **FORMER BRIGHTON BLITZ BOOSTER CLUB SECRETARY AMY SPURLIN MISAPPROPRIATED AT LEAST \$1,719.44 FROM BRIGHTON HIGH SCHOOL AND THE BRIGHTON BLITZ BOOSTER CLUB**

Investigators determined that during the period January 29, 2020, through July 9, 2020, former booster club secretary Amy Spurlin misappropriated at least \$1,719.44 from Brighton High School and the Brighton Blitz Booster Club. Investigators reviewed the Club's bank statements for the period January 2020, through December 2020, and the former booster club treasurer identified unauthorized transactions and cash withdrawals from the booster club's bank account. Investigators determined that Spurlin misappropriated \$931 from a lift-a-thon fundraiser held for Brighton High School, and \$788.44 from unauthorized point of sales transactions (Amazon and Chick-fil-a) and cash withdrawals from the booster club bank account.

After being relieved of her duties, Spurlin repaid \$100 to Brighton High School (\$831 remaining balance) and \$450 to the booster club (\$338.44 remaining balance), leaving an outstanding balance of \$1,169.44.

On March 23, 2022, Spurlin spoke with investigators regarding the \$1,719.44 misappropriated funds. Spurlin admitted to using booster club funds and funds from the Brighton High School lift-a-thon fundraiser for personal use due to family hardship. Spurlin agreed to continue paying back the booster club and the high school.

Summary of Misappropriations by Spurlin

Description	Amount
Brighton High School	
Cash	\$931.00
Subtotal	931.00
Brighton Blitz Booster Club	
Cash	\$410.00
Debit Card	378.44
Subtotal	788.44
Total	\$1,719.44
Less: Amount Paid Back Brighton High School and the Brighton Booster Club	(550.00)
Remaining Amount Owed	\$1,169.44

On June 22, 2022, a criminal warrant was filed in the Tipton County General Sessions Court charging Amy Spurlin with one count of Theft over \$1,000.

The charges and allegations contained in the criminal warrant 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.

[Brighton Blitz Booster Club and Brighton High School Investigation Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Tennessee Code Annotated § 49-2-604, requires officers of school support organizations to ensure the funds and property of their organizations are safeguarded and used only for purposes related to the goals and objectives of the organization. Pursuant to Tenn. Code Ann. § 49-2-610, the Comptroller published the Model Financial Policy for School Support Procedures Manual (Model Financial Policy) in 2008 and revised in 2020 to assist booster club 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 the booster club officers must follow.

The booster club failed to establish and implement reasonable procedures for accounting, controlling, and safeguarding booster club funds. Our investigation revealed the following deficiencies in internal control and compliance, some of which contributed to the former booster club secretary's ability to perpetrate her misappropriation without prompt detection:

Deficiency 1: Booster club officials failed to provide adequate financial oversight

Booster club officials failed to provide adequate financial oversight. Providing adequate oversight and establishing internal controls reduces the risks that errors or intentional misappropriations will occur and remain undetected. The lack of oversight by the officers contributed to the former secretary's ability to make unauthorized purchases and cash withdrawals without detection. The Model Financial Policy for School Support Organizations states "The officers and/or board of directors shall assume responsibility for the operation of the SSO. This responsibility cannot be delegated. They must review all receipt and disbursement transactions and supporting documentation at least monthly." Moreover, Officials did not promptly review and reconcile bank statements in a timely matter. The former booster club secretary made unauthorized cash withdrawals and purchases from the club's bank account without detection for several months. The former booster club secretary had unauthorized access to the booster club bank funds as well as cash proceeds from fundraisers and concession sales. Adequate financial oversight by booster club officials helps ensure that funds are spent only for authorized purposes for the benefit of the

Brighton High School football team and reduces the risks that errors or intentional misappropriation will continue without detection.

Deficiency 2: Booster club officials failed to maintain adequate supporting documentation for disbursements and cash withdrawals

Booster club officials failed to require or retain invoices or other adequate supporting documentation for disbursements and cash withdrawals. The Model Financial Policy requires school support organizations to obtain and file invoices for all disbursements to show that funds were used appropriately. Without adequate supporting documentation, investigators were unable to determine whether booster club disbursements were for legitimate expenses. Additionally, there were cash withdrawals from the booster club bank account that were not supported with receipts to document the purchases made with cash.

Deficiency 3: Booster club officials failed to adequately account for collection activities

Booster club officials did not oversee, document, or adequately account 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 properly and used to further the goals and objectives of the booster club.

Officials indicated that they have corrected or intend to correct these deficiencies.
