



COMPTROLLER'S INVESTIGATIVE REPORT

East Hickman 1st and Goal Booster Club

August 25, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

August 25, 2022

Hickman County Board of Education
and Director of Schools Michelle Hickman
115 Murphree Avenue
Centerville, TN 37033

Hickman County Schools Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the East Hickman 1st and Goal Booster Club, 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 21st 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

East Hickman 1st and Goal Booster Club

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the East Hickman 1st and Goal Booster Club. This investigation was initiated after officials reported collections not remitted for deposit by the former booster club president. The investigation was limited to selected records for the period from February 1, 2021, through August 6, 2021. The results of the investigation were communicated with the Office of the District Attorney General of the 21st Judicial District.

BACKGROUND



The East Hickman 1st and Goal Booster Club (booster club) is a school support organization that supports the football team at East Hickman High School (school) in Lyles, Tennessee. The booster club is operated by officers, typically consisting of a president, vice president, and a treasurer.

Amanda Rosie Tidwell (Tidwell) became the booster club president in February 2021 and resigned from her position on July 30, 2021, after other officers raised questions about the booster club's finances.

RESULTS OF INVESTIGATION

1. FORMER BOOSTER CLUB PRESIDENT AMANDA ROSIE TIDWELL MISAPPROPRIATED BOOSTER CLUB FUNDS TOTALING \$1,290

During the period reviewed, former booster club president Amanda Rosie Tidwell misappropriated booster club funds totaling \$1,290. Tidwell requested cash, accepted donations and sponsorships, exercised authority and control of these funds, and failed to remit the funds or use the funds as designated. Tidwell only remitted the funds once she was directly questioned by school officials and booster club members. Through the following acts, Tidwell effectively deprived the booster club of the funds pursuant to a common scheme:

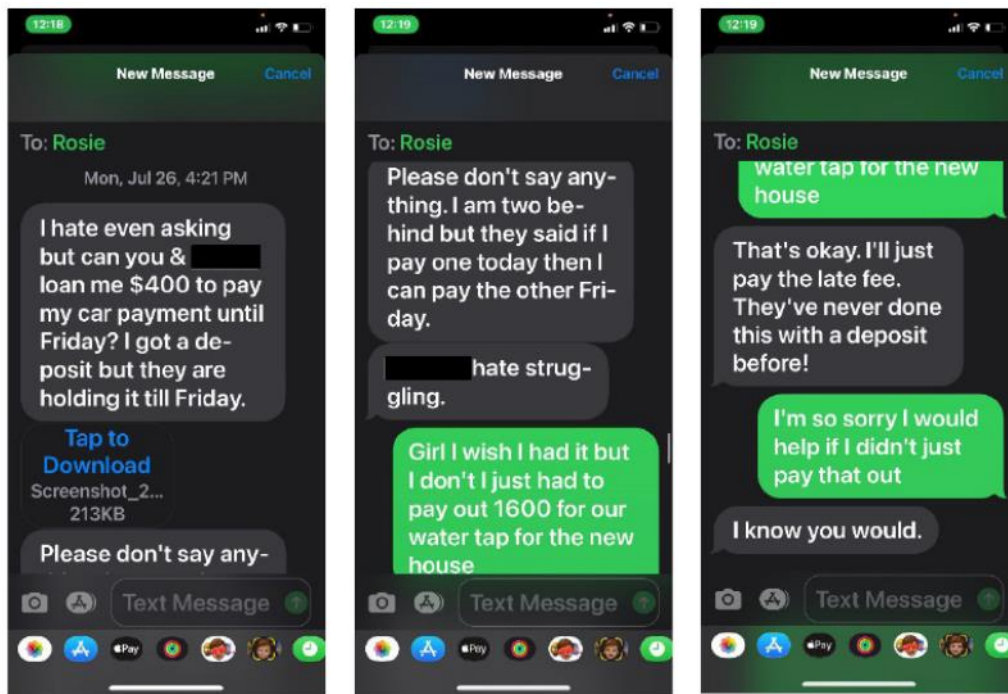
- A. Tidwell requested \$500 of booster club funds from the booster club treasurer to pay a deposit on a polo shirt order for the school's football team. However, Tidwell never placed the order for the polo shirts, instead keeping the funds for over a month. Tidwell

told the booster club treasurer that she had an estimate from the vendor for the polo shirts and needed to pay a cash deposit in order to receive a discount. On June 15, 2021, Tidwell met the booster club treasurer at the bank and received \$500 in cash from the booster club account. After giving Tidwell the cash, the booster club treasurer repeatedly requested a receipt showing the deposit payment to the vendor. Tidwell consistently delayed and failed to turn over any receipt. On July 16, 2021, Tidwell told the booster club treasurer that the vendor was going to print an invoice to show the \$500 deposit and remaining balance. That afternoon, the booster club treasurer contacted the purported vendor and discovered there was no record of a purchase order by the booster club. On July 17, 2021, the booster club treasurer contacted the vendor and was told that it received an email that morning listing shirt sizes for the players. The next day, the vendor confirmed that Tidwell had not paid the deposit.

The booster club treasurer contacted the school principal who then requested a meeting with Tidwell. On July 26, 2021, the school principal confronted Tidwell about the missing \$500. Tidwell claimed that the cash was at her house and told the principal that she would retrieve the cash and return immediately. Right after leaving the meeting with the school principal, Tidwell contacted a booster club member requesting to borrow money (**See Exhibit 1**).

Tidwell returned to the school on July 27, 2021, with \$500 cash. Tidwell also remitted a sponsor donation check for \$50 dated June 14, 2021, from a booster club member. These funds were deposited into the booster club account on July 31, 2021.

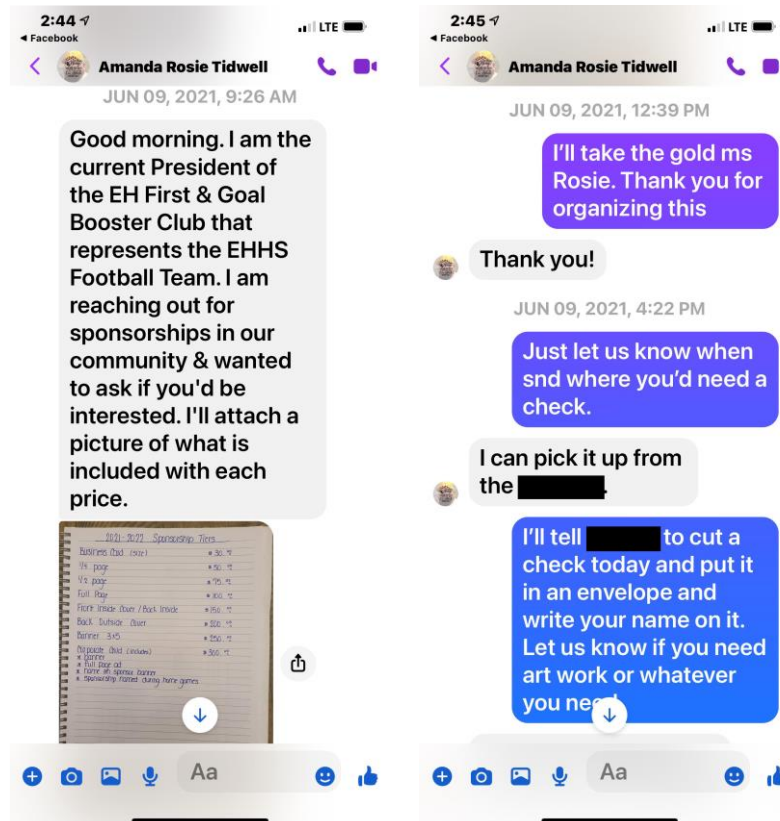
Exhibit 1



Text messages from Tidwell to a booster club member asking to borrow \$400 after the meeting with the school's principal.

- B. Tidwell accepted but failed to remit a donation of \$300 made to the booster club. On June 9, 2021, Tidwell reached out to a local business to solicit a sponsorship for the football team. The business agreed to be a sponsor and offered to write a check to the booster club (**See Exhibit 2**).

Exhibit 2

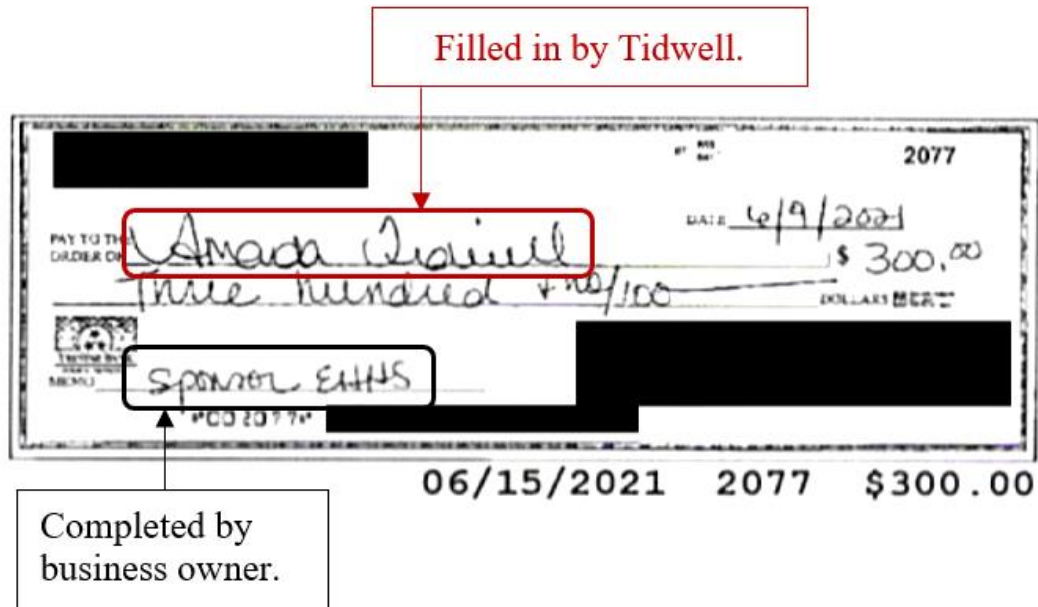


Messages between Tidwell and business owner agreeing to give a sponsorship donation.

That same day, Tidwell picked up a check from the business, which left the “Pay To the Order Of” line blank with the understanding that Tidwell would fill in the name of the booster club. Instead, Tidwell filled in her own name, cashed the check, and retained the funds instead of remitting the funds to the booster club (**See Exhibit 3**).

Tidwell told investigators she wrote her name on the check instead of the booster club’s name because she was not on the booster club’s bank account and could not make deposits. Investigators noted that Tidwell received the sponsor’s check on June 9, 2021, and met the booster club treasurer at the bank on June 15, 2021, to obtain cash for the alleged polo shirt order. Tidwell failed to remit the check or cash to the booster club treasurer at that time. Tidwell also failed to remit the \$300 sponsorship donation from the business to the school principal during their meeting on July 27, 2021.

Exhibit 3



Tidwell filled in her name on a sponsor’s check intended for the booster club.

Cash totaling \$300 was eventually found by booster club officers in an envelope in Tidwell’s notebook that was turned over on August 5, 2021, six days after she resigned as the booster club president. After Tidwell’s resignation, a booster club officer visited Tidwell’s home to collect booster club items. While collecting items from Tidwell’s backyard shed with Tidwell’s husband, the booster club officer asked if a notebook Tidwell used to record sponsor donations was included. Once asked, Tidwell retrieved the notebook from inside her house and turned it over to the booster club officer. Subsequently, the items were brought back to the high school where other booster club officers assisted in conducting an inventory of the items. During the inventory, booster club officers found an envelope with \$300 in \$20 bill denominations and a sticky note with the business’ name written on it. Tidwell did not inform the booster club officer of this cash when at her home picking up the items. The funds were deposited into the booster club account on August 6, 2021.

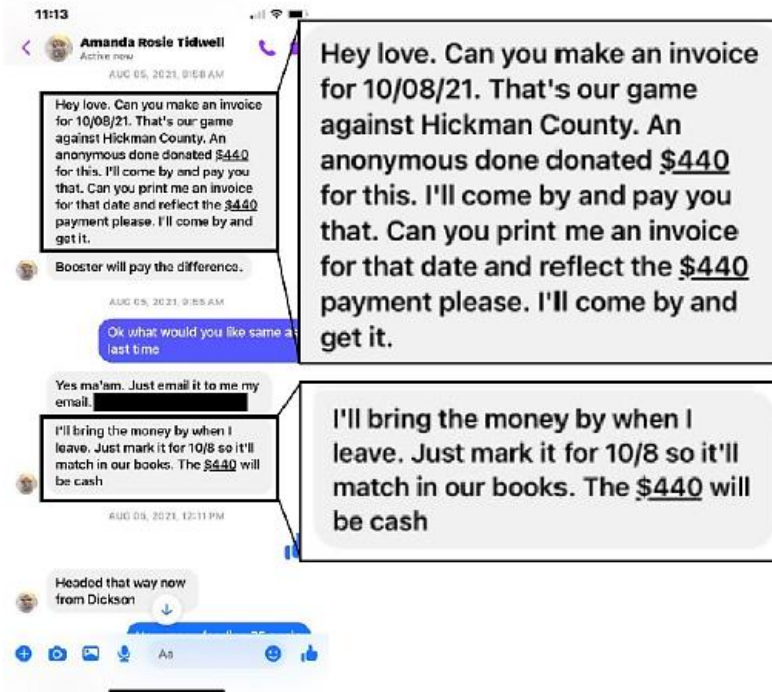
- C. Tidwell accepted a \$440 cash donation to pay for a team meal scheduled for July 19, 2021, but retained and failed to remit the funds for 53 days instead of paying for the meal. Tidwell solicited donations from local businesses and high school parents on behalf of the booster club to cover the costs of meals provided to the football team during the team’s summer camp in July 2021. In early June 2021, a booster club member contacted Tidwell offering to donate money to the booster club. Tidwell requested that they pay for a team meal during football camp held July 19-23, 2021. The booster club member agreed and offered to bring Tidwell a check, but Tidwell insisted that the booster club member bring her cash. On June 13, 2021, Tidwell met the booster club member at a local bank and received \$440 in cash. Tidwell said she would provide a receipt for the donation on the following Monday but failed to do so.

On July 19, 2021, the day of the team meal, the football coach contacted the booster club treasurer and informed her the restaurant had not received payment for the meal. The booster club treasurer then issued a check from the booster club account to the restaurant to cover the cost of the meal.

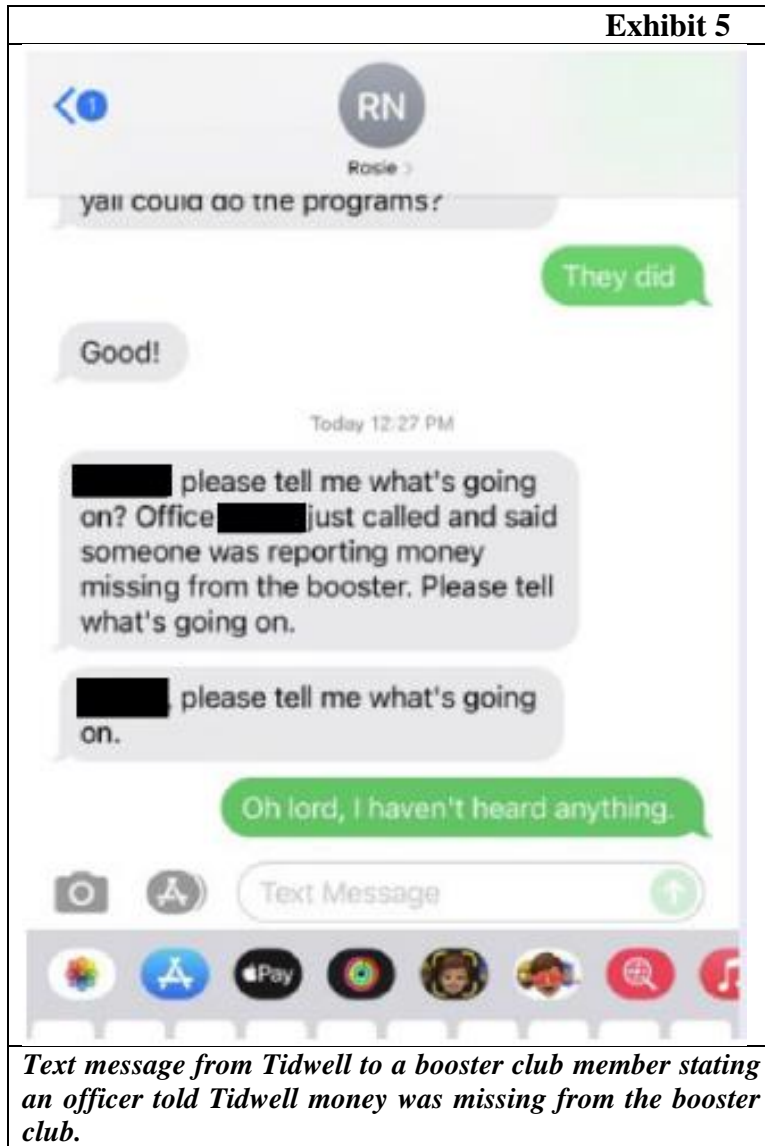
On August 4, 2021, the booster club member reached out to the treasurer to inquire if the booster club received their donation of \$440 to cover the July 19, 2021 team meal. The treasurer stated the booster club had not received the donation, and the booster club had issued a check to cover the cost of the meal. At this point, the booster club member filed a police report with the Hickman County Sheriff's Office.

The following day, August 5, 2021, Tidwell visited the restaurant that provided the team meal held on July 19, 2021, to book and pre-pay for another team meal to be held on October 8, 2021. Tidwell paid the restaurant \$440 in cash and requested a receipt. Tidwell also messaged the restaurant owner that the cash was donated anonymously to pay for the October 8th meal, and the booster club would make up the difference in the cost (**See Exhibit 4**). Tidwell also messaged a booster club member to say she learned money was missing from the booster club and to ask for details (**Exhibit 5**).

Exhibit 4



Messages between Tidwell and the restaurant owner discussing payment of \$440.



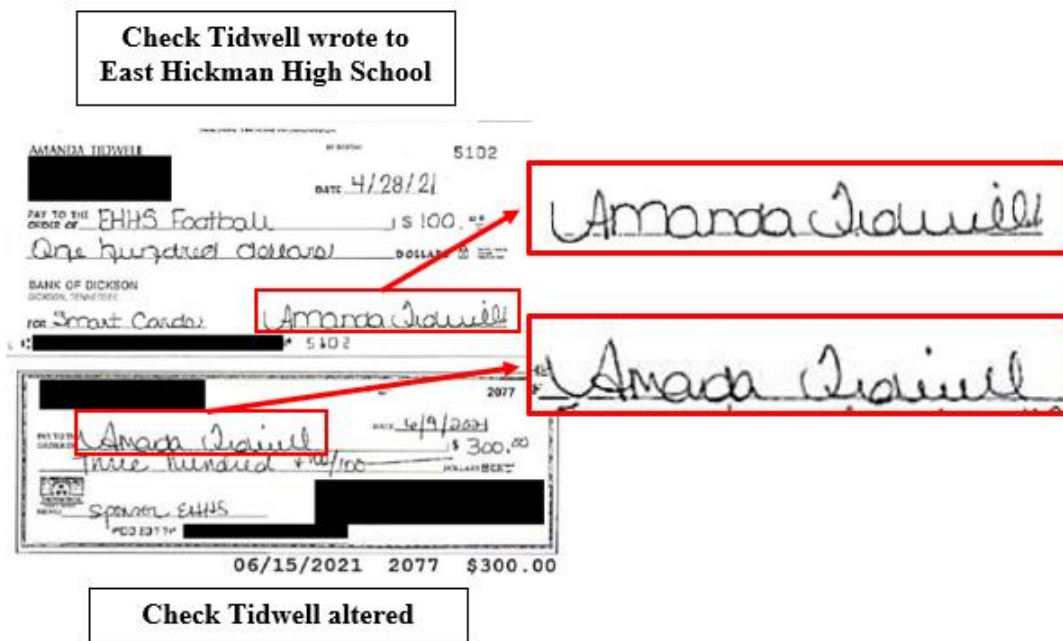
Upon learning of the pre-payment, the booster club treasurer asked the restaurant to cancel the pre-paid meal, and the restaurant turned over the cash given to it by Tidwell to the booster club. The booster club treasurer then deposited the cash into the booster club bank account on August 6, 2021.

Summary of Misappropriation				
Finding	Date Received	Type of Donation	Amount	Date Returned
Finding 1, Part A	6/15/2021	Deposit for Team Polo Shirts	500.00	7/27/2021
Finding 1, Part A	6/21/2021	Sponsor Donation	50.00	7/27/2021
Finding 1, Part B	6/9/2021	Sponsor Donation	\$300.00	8/5/2021
Finding 1, Part C	6/13/2021	Donation for Team Dinner	440.00	8/5/2021
Total			\$1,290.00	

2. TIDWELL FORGED HER NAME ON A DONOR'S CHECK AS THE PAYEE

Tidwell altered and negotiated a check by filling in her personal name in the “Pay To the Order Of” line when the understanding and agreement with the donor was to make the check payable to the booster club. As noted above in Finding 1, Part A, on June 9, 2021, Tidwell accepted a check from a local business with the understanding that the check was to pay for a sponsorship with the booster club. The “Pay To the Order Of” line was left blank so Tidwell could write in the correct name of the booster club in order to deposit the check in the booster club account. Instead, Tidwell altered the check to include her personal name as the payee before negotiating and cashing the check (See Exhibit 6).

Exhibit 6



Comparison of Tidwell's name signed on both checks.

3. TIDWELL WROTE PERSONAL CHECKS TO THE HIGH SCHOOL TOTALING \$220 THAT WERE SUBSEQUENTLY RETURNED FOR INSUFFICIENT FUNDS

Tidwell wrote two personal checks dated April 28, 2021, to the high school totaling \$220 to pay for smart cards sold by her son as part of a school fundraiser to support the football team (See Exhibit 7). Both checks were returned to the school for insufficient funds on May 4, 2021. Players sold smart cards to the community over a four-week period, and any remaining cards were sold door-to-door on a single day called a blitz day. When confronted by the school principal, Tidwell said she wrote the checks because her son sold the cards and spent the money. At the conclusion of this investigation, Tidwell still had not paid the school for the smart cards.

Exhibit 7

NSF

064108113
05/04/2021
5250055641899

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

RETURN REASON (A)
NOT SUFFICIENT FUNDS

First Farmers
Merchants Bank

430001772542
[064108113] 04/30/2021

AMANDA TIDWELL
[REDACTED]

DATE 4/28/21

PAY TO THE ORDER OF EHHS Football \$ 100.00
One hundred dollars DOLLARS

BANK OF DICKSON
DICKSON, TENNESSEE

FOR Smart Cards Amanda Tidwell

5102

NSF

064108113
05/04/2021
5250055641896

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

RETURN REASON (A)
NOT SUFFICIENT FUNDS

First Farmers
Merchants Bank

430001772540
[064108113] 04/30/2021

AMANDA TIDWELL
[REDACTED]

DATE 4/28/21

PAY TO THE ORDER OF EHHS Football \$ 120.00
One hundred twenty - DOLLARS

BANK OF DICKSON
DICKSON, TENNESSEE

FOR Smart Cards Amanda Tidwell

5101

Returned checks issued by Tidwell to East Hickman High School for the smart card fundraiser.

On August 3, 2022, the Hickman County Grand Jury indicted Amanda Rosie Tidwell for one count of Theft of Property over \$1,000 and one count of Forgery.

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.

[East Hickman 1st and Goal Booster Club Investigative Exhibit](#)

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Officers of booster clubs, like all other officers of school support organizations, are required to ensure funds and property of their organizations are safeguarded and used only for purposes related

to the goals and objectives of their organizations. To assist such officers in discharging their duties, the state Comptroller's Office, pursuant to Tenn. Code Ann. § 49-2-610, published the *Model Financial Policy for School Support Organizations (Model Financial Policy)* in 2008 and revised in 2020, which prescribes minimum financial accountability controls that officers must follow. Our investigation revealed the following deficiencies in internal control and compliance:

Deficiency 1: Tidwell failed to remit donations collected for the booster club in a timely manner

Tidwell failed to remit donations collected for the booster club in a timely manner. The *Model Financial Policy* requires, "14. Money shall be deposited in the bank daily if possible, but in all cases, within three days of collection." However, Tidwell kept possession of the funds for an average of 47 days. The delay in depositing funds weakens internal controls over collections and increases the risks of fraud and misappropriation.

Deficiency 2: Tidwell failed to obtain and maintain proper documentation for collections

Tidwell failed to provide receipts for collections to the booster club. Tidwell collected cash and checks from local businesses but failed to provide a receipt as required by the *Model Financial Policy*. The *Model Financial Policy* sets forth required collection procedures to account for proceeds received by the booster club. Creating and maintaining proper collection documentation helps officials ensure all collections are properly accounted for.

Deficiency 3: Tidwell failed to safeguard booster club funds and use funds as intended

Tidwell failed to safeguard booster club funds and remit the funds to the booster club as required by *Hickman County Board of Education Policy 2.404 School Support Organizations*. This policy states, "The school support organization's officers shall ensure that school support organization funds are safeguarded and are spent only for purposes related to the stated goals and objectives of the organization." Instead, Tidwell retained personal possession of booster club funds for an average of 47 days and only remitted funds after she was confronted by school officials. Tidwell also failed to use booster club funds for their intended purpose, by personally retaining booster club funds instead of remitting them to the booster club or using them with the intended vendor.

Booster club officers indicated that they have corrected or intend to correct these deficiencies.
