TENNESSEE COMPTROLLER OF THE TREASURY

COMPTROLLER'S INVESTIGATIVE REPORT

David Crockett High School Wrestling and Football Booster Clubs

January 24, 2025

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF INVESTIGATIONS

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

January 24, 2025

Washington County Schools
405 W College Street
Jonesborough, TN 37659

Washington County Schools Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the David Crockett High School Wrestling and Football Booster Clubs, 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 1st 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,

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

David Crockett High School Wrestling and Football Booster Clubs

The Office of the Comptroller of the Treasury, in conjunction with the Washington County Sheriff's Department, investigated allegations of malfeasance related to the David Crockett High School wrestling and football booster clubs. The investigation was initiated after Washington County School System officials reported questionable transactions. The investigation was limited to selected records for the period January 2023 through January 2024. The results of the investigation were communicated with the Office of the District Attorney General of the 1st Judicial District.

BACKGROUND

David Crockett High School (DCHS), located in Jonesborough, Tennessee, is part of the Washington County School System (WCS) and serves students in grades 9 through 12. The Pioneer Wrestling Boosters (wrestling club) and Pioneer Football Booster Club (football club) are school support organizations (SSOs) led by parents and other volunteers to support and promote the DCHS and middle school wrestling teams, and the DCHS football team, respectively.

The wrestling club primarily operates from October through February to support the DCHS wrestling season (October through December) and middle school wrestling season (November through February). The wrestling club also has off-season events including a July golf tournament fundraiser and an end-of-the-year banquet held in the spring. Officers of the wrestling club include a president, vice president, and treasurer/secretary. Former wrestling club president Leigh-Anna Clark served during and prior to the period reviewed and was solely responsible for collecting and depositing wrestling club funds, as well as paying wrestling club expenses.

The football club operates year-round. The football club collects funds from concessions and fundraisers and disburses funds for equipment, concessions, fundraisers, and other football-related expenses. Officers of the football club include a president, vice-president, treasurer, and secretary. Former football club president Leigh-Anna Clark served as president from 2022 until the football club dissolved on November 27, 2023. Clark was responsible for certain football club purchases, as well as collecting and depositing funds from certain concessions and fundraisers.

The School Support Organization Financial Accountability Act, codified in Tenn. Code Ann. § 49-2-601 *et. seq*., provides that officers of the wrestling and football clubs, like officers of all other

SSOs, 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. To assist such officers in discharging their duties, the Comptroller, pursuant to Tenn. Code Ann. § 49-2-610, published the *Model Financial Policy for School Support Organizations (Model Financial Policy),* which prescribes a set of accounting controls to ensure the funds are used to further the organization's goals and objectives.

RESULTS OF INVESTIGATION

1. FORMER WRESTLING CLUB AND FOOTBALL CLUB PRESIDENT, LEIGH-ANNA CLARK, MISAPPROPRIATED WRESTLING CLUB AND FOOTBALL CLUB FUNDS TOTALING AT LEAST $8,501.79

Our investigation revealed that between January 2023 and January 2024, Clark misappropriated wrestling club and football club funds totaling at least $8,501.79, as follows:

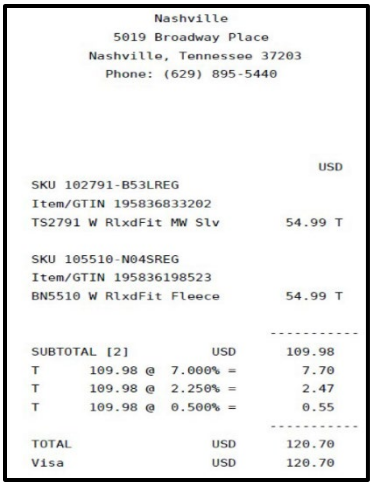
A. Wrestling Club

From March 2023 through January 2024, Clark misappropriated wrestling club funds totaling at least $5,402.37 by making personal retail purchases and personal bill payments, as follows:

1. Retail Purchases

From March 2023 through January 2024, Clark used wrestling club funds to make personal retail purchases totaling at least $3,590.89. Clark purchased a washing machine, hotel stay, furniture, clothing **(Refer to Exhibit 1)**, dog toys, food items, home decorations, painting supplies, books, membership subscriptions, and other items for her personal benefit. Investigators determined these purchases did not benefit the wrestling club.

Exhibit 1



Nashville
5019 Broadway Place
Nashville, Tennessee 37203
Phone: (629) 895-5440

		USD
SKU 102791-B53LREG		
Item/GTIN 195836833202		
TS2791 W RlxdFit MW Slv		54.99 T
SKU 105510-N04SREG		
Item/GTIN 195836198523		
BN5510 W RlxdFit Fleece		54.99 T
SUBTOTAL [2]	USD	109.98
T 109.98 @ 7.000% =		7.70
T 109.98 @ 2.250% =		2.47
T 109.98 @ 0.500% =		0.55
TOTAL	USD	120.70
Visa	USD	120.70

Receipt showing women's clothing purchased with wrestling club funds.

2. Bill Payments

From May 2023 to August 2023, Clark used wrestling club funds to pay personal bills totaling $1,811.48. Personal bill payments included phone bills, online technology bills, a vet bill, and a utility bill in the name of Clark's family member. Investigators determined these personal bills did not benefit the wrestling club.

B. Football Club

From January 2023 through November 2023 Clark misappropriated football club funds totaling at least $3,099.42 by withdrawing cash for personal use and making personal retail purchases, as follows:

1. Cash Withdrawals

On November 27, 2023, Clark closed the football club bank account without the other club officers' knowledge. She withdrew a $4,667.52 cashier's check and $3,000 in cash to close the account. Although $4,667.52 was receipted and deposited into the DCHS athletic football account, the $3,000 in cash was not receipted and deposited by DCHS and remains unaccounted for.

2. Retail Purchases

Clark made personal retail purchases with football club funds totaling at least $99.42. She purchased personal clothing, dinner items, and home decorations. Investigators determined these purchases did not benefit the football club.

The following table below summarizes Clark's misappropriation of wrestling club and football club funds:

Summary of Misappropriation by Leigh-Anna Clark	
Category	**Total**
A. Wrestling Club	
1. Retail Purchases	$3,590.89
2. Bill Payments	$1,811.48
Total Misappropriation of Wrestling Funds	**$5,402.37**
B. Football Club	
1. Cash Withdrawals	$3,000.00
2. Retail Purchases	$ 99.42
Total Misappropriation of Football Funds	**$3,099.42**
Total Misappropriation of Funds	**$8,501.79**

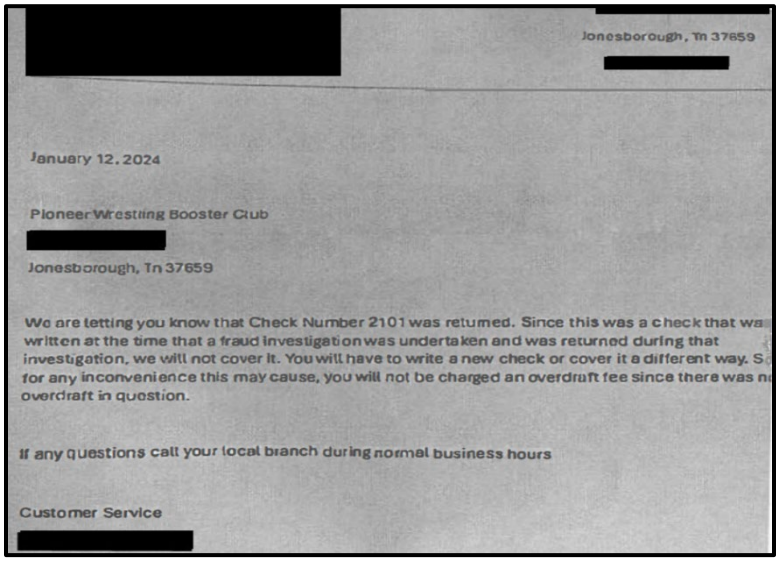
2. FORMER WRESTLING CLUB AND FOOTBALL CLUB PRESIDENT, LEIGH-ANNA CLARK, MADE QUESTIONABLE DISBURSEMENTS TOTALING AT LEAST $11,560.91

From January 2023 through January 2024, Clark made questionable disbursements totaling at least $11,560.91 from wrestling club funds ($8,234.71) and football club funds ($3,326.20). These questionable disbursements included cash withdrawals, grocery store purchases, and other purchases without sufficient supporting documentation. Due to the lack of supporting documentation, investigators could not determine whether these disbursements were for the exclusive benefit of the clubs.

3. FORMER WRESTLING CLUB AND FOOTBALL CLUB PRESIDENT LEIGH-ANNA CLARK ISSUED TWO WORTHLESS CHECKS AND FABRICATED BANK AND ORGANIZATIONAL DOCUMENTS

On December 18, 2023, Clark issued a worthless reimbursement check to the wrestling coach totaling $100. On December 27, 2023, Clark wrote a worthless check totaling $400 for tournament wrestling fees. When the team returned from the tournament, the wrestling coach asked Clark why the checks did not clear the bank. Clark told the wrestling coach that the wrestling club bank account was frozen due to fraudulent activity, and the bank would not honor checks during the bank's review of the fraudulent charges. Clark provided the wrestling coach with a letter she fabricated on the bank's letterhead supporting her statement **(Refer to Exhibit 2)**. DCHS officials and investigators confirmed the letter was fabricated by Clark and was not a legitimate letter from the bank. Furthermore, investigators determined the wrestling club bank account was insufficient to cover the checks due to Clark's misappropriation.

Exhibit 2


[redacted]
Jonesborough, Tn 37659
[redacted]

January 12, 2024

Pioneer Wrestling Booster Club
[redacted]
Jonesborough, Tn 37659

We are letting you know that Check Number 2101 was returned. Since this was a check that wa
written at the time that a fraud investigation was undertaken and was returned during that
investigation, we will not cover it. You will have to write a new check or cover it a different way. S
for any inconvenience this may cause, you will not be charged an overdraft fee since there was n
overdraft in question.

If any questions call your local branch during normal business hours

Customer Service
[redacted]

A bank letter fabricated by Leigh-Anna Clark given to the DCHS wrestling coach stating that checks could not be honored during a fraud investigation by the bank.

On January 24, 2024, upon Clark's resignation as president of the wrestling club, she attempted to transfer the wrestling account to the remaining officers by submitting fabricated meeting minutes to the bank that were only signed by Clark for a meeting never held by the wrestling club officers **(Refer to Exhibit 3)**. The bank accepted this change based on the minutes and requested the current president appear at the bank and sign her name to the meeting minutes to gain access to the account. The current president followed up with the bank and determined that Clark submitted fabricated meeting minutes. As a result, the wrestling club officers held a meeting to confirm new wrestling club officer positions and to confirm the transfer of the wrestling club bank account.

Exhibit 3

Pioneer Wrestling Booster Club Meeting Minutes
Place – David Crockett High School
Date – January 24, 2024
Time – 6:00 pm

Attendees
Coach – [redacted]

Board Members – Leigh Clark (President),

Missing [redacted] (Vice President) [redacted] (Treasure)

General Board – [redacted]

6:00 pm – Start meeting.
Leigh opens the floor for nominations for open positions on the board (All Positions)

Leigh nominates [redacted] for Treasure
[redacted] and [redacted] 2nd the motion

Leigh nominates [redacted] for President and Vice President
[redacted] and [redacted] 2nd the motion.

6:30 Open floor for questions and meeting is adjourned.

Leigh Clark needs to be removed from the [redacted] Account

[redacted] needs to be removed from the [redacted] Account

Old Account is to be closed and new account open with

[redacted] needs to be added the [redacted] Account

[redacted] needs to be added from the [redacted] Account

1-24-2024

Wrestling club board minutes fabricated by Leigh-Anna Clark for a fictitious January 24, 2024, board meeting that she provided to the bank

On January 6, 2025, the Washington County Grand Jury indicted Leigh-Anna Clark on two counts of Theft of Property $2,500 or more 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.

David Crockett High School Wrestling and Football Booster Club Investigation Exhibit

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance, some of which contributed to Clark's ability to perpetrate her misappropriation without prompt detection. These deficiencies included:

Deficiency 1: **Former wrestling and football club officers failed to document accounting and internal control policies and procedures**

Former wrestling and football club officers failed to document formal written accounting and internal control policies and procedures for club operations. The *Model Financial Policy* states, "Accounting and internal control policies and procedures must be designed and implemented to ensure compliance with laws and regulations...Accounting and internal control policies and procedures must be documented and approved by the officers and/or board of directors at a regular meeting." Establishing sound accounting and internal control policies and procedures, including the performance of monthly bank reconciliations and the periodic review of bank documentation by club officials, ensures that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation.

Deficiency 2: **Former wrestling and football club officers did not properly safeguard and maintain accurate records**

Former wrestling and football club officers did not provide investigators with all supporting documentation for collections and disbursements. The wrestling and football club officers did not keep documentation of cash counts, receipts, fundraisers, copies of checks, bank statements, or bank reconciliations. According to the *Model Financial Policy*, "All collection and disbursement records, bank statements, imaged checks, receipts/invoices for disbursements…shall be organized, and maintained by the treasurer or bookkeeper by fiscal year. These records must be maintained for at least four years." The lack of all supporting documentation for collections and disbursements increases the risk that fraud, waste, and abuse will occur without prompt detection.

Deficiency 3: **Former wrestling and football club officers failed to conduct regular meetings**

Former wrestling and football club officers failed to conduct regular meetings. The wrestling club held one meeting at the beginning of the 2023-2024 wrestling season but did not maintain minutes from this meeting. The wrestling club did not hold any subsequent meetings. Therefore, they did not discuss any financial transactions. The football club did not conduct any meetings during the period reviewed. The *Model Financial Policy* states, "The officers and/or board of directors shall conduct regular business meetings," and "The officers and/or board of directors of the SSO shall maintain… official minutes of all meetings, copies of its charter, bylaws, and accounting and internal control policies." The failure of club boards to periodically meet, record meeting minutes, and to review monthly financial and bank documentation decreases transparency and increases the risk of misappropriation and inaccurate or incomplete records.

Deficiency 4: **Former wrestling and football officers failed to implement adequate segregation of duties**

Former wrestling and football club officers failed to segregate their duties adequately. Clark, as the former wrestling club president, was responsible for receipting collections, making deposits, writing checks, and bookkeeping. Clark, as the former football club president, was responsible for receipting collections and making deposits when working the concession stand and fundraisers. The *Model Financial Policy* states, "Duties shall be segregated between officers and members of the SSO. No one person within the SSO shall be in control of a transaction from inception to recording." Allowing one member to maintain exclusive control over all financial duties increases the risk of fraud without prompt detection.

Deficiency 5: **Former wrestling club officers did not require two signatures on checks**

Former wrestling club officers did not require two signatures on checks. The *Model Financial Policy* recommends, "Official prenumbered checks should require two signatures." Checks having two signatures provide an increased degree of control by indicating that both authorized signers agree that the payment is proper and reasonable.

Current Washington County School System officials and wrestling club officers indicated that they have corrected or intend to correct these deficiencies.