



## COMPTROLLER'S INVESTIGATIVE REPORT

# Cumberland County High School Cheer Team

*June 24, 2026*

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



**DIVISION OF INVESTIGATIONS**



JASON E. MUMPOWER  
*Comptroller*

June 24, 2026

Cumberland County School District  
368 4<sup>th</sup> Street  
Crossville, TN 38555

Cumberland County School District Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Cumberland County High School Cheer Team, 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 13<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", with a long horizontal flourish extending to the right.

Jason E. Mumpower  
Comptroller of the Treasury

JEM/MLC

# INVESTIGATIVE REPORT

## Cumberland County High School Cheer Team

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Cumberland County High School Cheer Team. The investigation was limited to selected records for the period April 2024 through October 2024. The results of the investigation were communicated with the Office of the District Attorney General of the 13<sup>th</sup> Judicial District.

### BACKGROUND



Cumberland County High School (CCHS) is a public high school located in Crossville, Tennessee with approximately 982 students. The Cumberland County High School Cheer Team (CCHSCT) is comprised of high school students in grades 9 through 12. CCHSCT is funded by fundraising, donations, and cheer dues accounted for as student activity funds.

Donna Mifflin was employed as the bookkeeper at Brown Elementary School within Cumberland County Schools on July 30, 2020. Mifflin was also the CCHSCT coach from April 2024 through October 2024 when her coaching duties were suspended. As the CCHSCT coach, Mifflin was responsible for collecting and remitting cheer funds to CCHS, leading cheerleaders in practice and game performances, teaching cheerleaders dance routines, and instructing cheerleaders on stunts.

Mifflin, as the bookkeeper, was reassigned to a secretary position at Brown Elementary School in October 2024 because of her actions with the CCHSCT. Her employment with Cumberland County Schools was terminated on December 2, 2024.

Tenn. Code Ann. § 49-2-110 provides authorization criteria for student activity fund collections and establishes requirements for the regulation, standards, procedures, accounting, handling, safekeeping, and responsibility for those funds. This section requires local school systems to adopt and comply with the requirements set forth in the *Internal School Funds Manual (Manual)*. The *Manual* requires teachers and others who collect money to prepare a collection record for each separate activity.

**RESULTS OF INVESTIGATION**

**1. FORMER CUMBERLAND COUNTY HIGH SCHOOL CHEER TEAM COACH DONNA MIFFLIN MISAPPROPRIATED CHEER FUNDS TOTALING AT LEAST \$5,155.03**

Our investigation revealed that between April 2024 and October 2024, Mifflin misappropriated CCHSCT funds totaling at least \$5,155.03. Mifflin communicated expectations to both parents and cheerleaders regarding payments for cheer gear and parents’ spirit wear. Mifflin misappropriated funds paid by cheer parents for purchases and fundraisers, overcharged the value of items parents paid for, and failed to deposit funds.

- A. Mifflin failed to deposit funds collected for cheer gear expenses totaling at least \$2,114.33. Mifflin communicated inaccurate prices for cheer gear to parents, resulting in Mifflin collecting more funds than the actual cost of the cheer gear. Mifflin collected payments for cheer gear through checks made out to CCHS, cash, and via her personal Venmo account.

<b>Summary of Cheer Gear Misappropriated by Donna Mifflin</b>	
Cost of Cheer Gear Purchased	\$ 4,846.78
Amount Overcharged to Parents	\$ 501.56
<b>Total Collected by Mifflin</b>	<b>\$ 5,348.34</b>
Less: Deposits in CCHS Account	\$ 3,234.01
<b>Total Misappropriated by Mifflin</b>	<b>\$ 2,114.33</b>

- B. Mifflin made at least \$594.43 in cheer gear purchases for a family member with no discernible payments for the items. Mifflin’s family member was a new cheerleader during the 2024-2025 season and therefore required all new cheer gear. The CCHS cheer account did not reflect any deposits listed under Mifflin or her family member’s name.
- C. Mifflin failed to deposit funds collected from parents for spirit wear purchases totaling at least \$826.27. Investigators determined the vendor charged \$718.81 for the spirit wear. Mifflin communicated inflated prices to parents and collected at least \$979.27, while only depositing \$153 in the cheer account. According to the *Manual*:

*"To initiate a purchase, a prenumbered purchase requisition should be completed. The purchase requisition should include the date of request, the name of the individual requesting the purchase, the fund/account to be charged, the items/services to be purchased, and the amount of each item/service. Any documented quotes required by the board of education’s purchasing policy should be attached to the purchase requisition.*

*As noted above, purchases may not be charged to class or club accounts without the prior written permission of the student membership that raised the money.*

*Documentation of this approval should also be attached to the purchase requisition.*

*The prenumbered purchase requisition is given to the bookkeeper.”*

Mifflin failed to follow the procedure outlined in the *Manual*. Mifflin also failed to submit a purchase order to CCHS for the parents’ spirit wear. This created an opportunity for Mifflin to charge and collect higher amounts from parents for spirit wear without detection.

Investigators found that Mifflin collected parents’ spirit wear payments via checks made to CCHS, cash, and through her personal Venmo account. Investigators determined that Mifflin sent a \$718.81 check from her personal bank account to the spirit wear vendor, almost three months after the invoice date. Mifflin did not send the check to the spirit wear vendor until various parties began questioning why the spirit wear vendor had not been paid.

<b>Summary of Parents' Spirit Wear Misappropriated by Donna Mifflin</b>	
Cost of Spirit Wear	\$ 718.81
Amount Overcharged to Parents	\$ 260.46
<b>Total Collected by Mifflin</b>	<b>\$ 979.27</b>
Less: Deposits in CCHS Account	\$ 153.00
<b>Total Misappropriated by Mifflin</b>	<b>\$ 826.27</b>

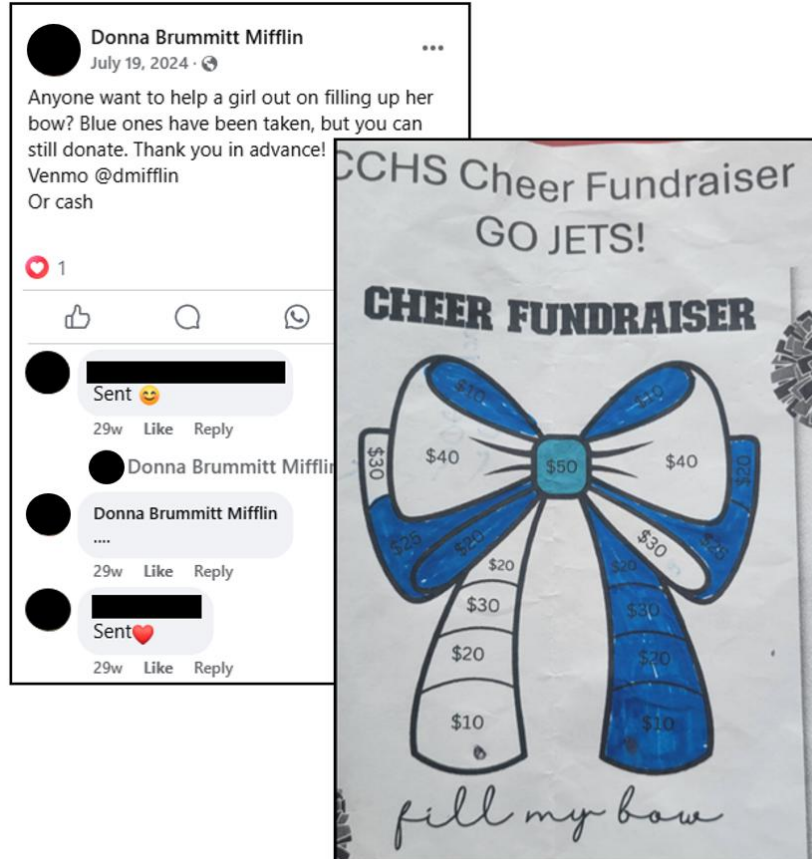
- D. Mifflin failed to deposit funds collected for a CCHSCT fundraiser (bow fundraiser) totaling at least \$1,620. For the bow fundraiser, CCHSCT parents reported that cheerleaders were given a sheet with an image of a bow showing different sections and prices (**Refer to Exhibit 1**). Funds were received from donors, where the value of the donation was set by sections of the bow. Cheerleaders colored in each corresponding section when a donation was made. Investigators determined that the cheerleaders raised at least \$2,470 during the bow fundraiser. Mifflin collected bow fundraiser funds via checks payable to CCHS, cash, and through her personal Venmo account. However, Mifflin deposited only \$850 into the CCHS account for CCHSCT.

<b>Summary of Bow Fundraiser Misappropriated by Donna Mifflin</b>	
Funds Collected by Mifflin	\$ 2,470.00
Less: Deposits in CCHS Account	\$ 850.00
<b>Total Misappropriated by Mifflin</b>	<b>\$ 1,620.00</b>

Investigators reviewed Mifflin’s personal social media account, which indicated that Mifflin’s family member solicited donations totaling \$240 (**Refer to Exhibit 1**). Investigators analyzed Mifflin’s personal Venmo account and determined that Mifflin received an additional \$40 from donors, increasing the total amount collected for her family member to \$280. CCHS records indicate that Mifflin only remitted \$50 to CCHS from the \$280 collected on behalf of her family member (**Refer to Exhibit 2**). Mifflin was unable

to provide investigators with copies of any bow fundraiser records. The aforementioned social media post was deleted during the investigation.

**Exhibit 1**



*A social media post by Mifflin soliciting donations for her family members' bow fundraiser*

**Exhibit 2**

CUMBERLAND COUNTY HIGH SCHOOL  
TEACHER COLLECTION LOG

TEACHER NAME: Mifflin

ACCOUNT NAME: Cheer

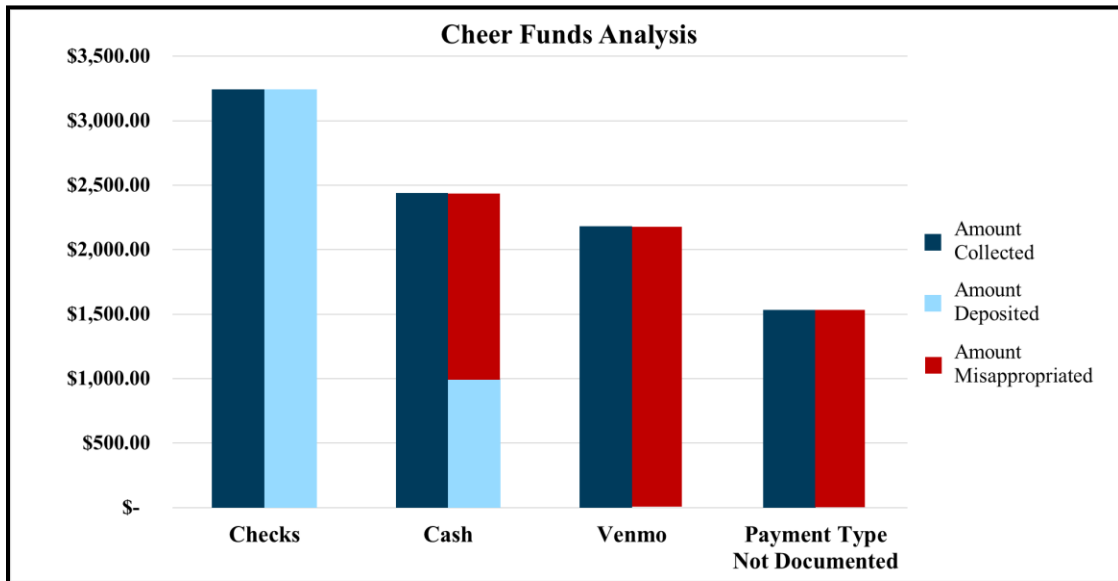
EVENT: Chore DATE: 7/19/24

NAME OF PAYOR	CASH AMOUNT	CHECK AMOUNT
[REDACTED]	55.00	
[REDACTED]	50.00	

*Collection log written by Mifflin reporting a \$50 deposit for her family member (outlined in red); other deposits within the collection log were related to the bow fundraiser*

Mifflin remitted six collection logs and their corresponding funds for deposit into the CCHS account. Each collection log entry included the cheerleader's name and amount associated with the deposit.

Investigators determined Mifflin consistently remitted only a portion of the funds to CCHS. She remitted all check payments she collected, but only remitted 41% of the cash she collected. Mifflin also failed to remit all funds collected through her personal Venmo account and all funds from parents whose payment types were not documented and whose names did not appear on the collection log.



Summary of Total Misappropriation by Donna Mifflin	
A. Cheer Gear for Cheerleaders	\$ 2,114.33
B. Cheer Gear for Mifflin's Family Member	\$ 594.43
C. Parents' Spirit Wear	\$ 826.27
D. Bow Fundraiser	\$ 1,620.00
<b>Total Misappropriation</b>	<b>\$ 5,155.03</b>

## 2. INVESTIGATORS IDENTIFIED QUESTIONABLE CUMBERLAND COUNTY HIGH SCHOOL CHEER TEAM PURCHASES TOTALING AT LEAST \$524.81

Investigators identified additional CCHSCT apparel purchases, including six t-shirts, four crewneck sweatshirts, two long-sleeve shirts, two joggers, and two jackets with the word "COACH" printed. Investigators determined that cheerleaders were responsible for the cost of purchasing their own gear; however, the investigation identified that cheer funds were used to purchase gear for the coaches. Investigators spoke to cheer parents who stated they were unaware that CCHSCT funds were used to purchase items for coaches and assistant coaches. Investigators spoke to CCHS officials, who stated it was common for CCHS coaches to purchase apparel using student activity funds. However, CCHSCT did not have policies,

procedures, or communications in place for parent approval of how CCHSCT funds were to be used. Therefore, investigators question the use of CCHSCT funds used for apparel purchased for coaches and assistant coaches without disclosing the benefit to parents.

On June 16, 2026, the Cumberland County Grand Jury indicted Donna Mifflin on one count of Theft of Property over \$2,500.

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.

[Cumberland County High School Cheer Team Investigation Exhibit](#)

## INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

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

**Deficiency 1: CCHS officials failed to ensure that receipts were issued, or fundraiser collections were properly documented, nor did officials ensure that funds were properly remitted to CCHS**

CCHS officials failed to ensure that receipts were issued or that fundraiser collections were properly documented. Investigators determined that Mifflin acted as the sole collector of funds and subsequently completed the CCHSCT collection logs independently. Therefore, investigators could not determine if all funds donated or collected from fundraisers were remitted to CCHS. Furthermore, investigators determined that Mifflin did not properly remit collections to the CCHS bookkeeper. Collections were remitted and later receipted by the CCHS bookkeeper. The CCHS bookkeeper did not verify collections to the collection log, nor did Mifflin receive a receipt.

Regarding collection logs, the *Manual* states,

*“The cashier must count the money and issue a prenumbered receipt to the teacher/other at the time the collections are remitted. In addition, the cashier should record the amount, receipt number, and receipt date on the collection log, and initial the information on the collection log.... The receipt should contain at least three-part prenumbered receipts. The first copy is written and given to the payer. The second copy is taken to the bookkeeper along with the related collections, and the third copy is for the cashier.”*

According to the *Manual*, a minimum recommended internal control includes that at the time of collection, individuals collecting money should prepare prenumbered receipts, collection logs, or other appropriate documentation. Failure to produce or retain adequate documentation increases the risk that errors or misappropriation will occur without prompt detection.

**Deficiency 2: Mifflin failed to properly remit collections within three days of collection**

Investigators determined that Mifflin failed to remit collections to the CCHS bookkeeper for deposit within three days of initial collection. Tenn. Code Ann. § 5-8-207 and the *Manual* require that all student activity and other internal school funds be deposited into an official bank account within three days of collection. The delay in remitting collections to the CCHS bookkeeper for deposit weakens internal controls over collections and increases the risk of fraud and misappropriation.

**Deficiency 3: Mifflin inappropriately used a personal Venmo account for collections without board approval**

Investigators determined that Mifflin used her personal Venmo account to collect CCHSCT funds on multiple occasions. School activity funds are authorized for collection by the board of education, as defined in Tenn. Code Ann. § 49-2-603. Because personal electronic accounts are not referenced in the *Manual* or provisions of Tenn. Code Ann. § 47-10-119, they should not be used to collect student activity funds. To ensure that relevant collection details are documented and receipted, and to prevent the comingling of personal funds with internal school activity funds, the method used for electronic collection of any student activity funds should comply with the provisions of Tenn. Code Ann. § 47-10-119 as set forth in the *Manual*.

As noted in the *Manual*, the board of education must approve the electronic collection method and establish related policies and procedures. Furthermore, unless adequate internal controls can be established, electronic collection methods should not be used. The use of personal electronic collection accounts weakens internal controls over collections by hindering transparency and increasing the risk of misappropriation by commingling personal funds with school funds.

Cumberland County High School officials indicated that they have corrected or intend to correct these deficiencies.

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