



COMPTROLLER'S INVESTIGATIVE REPORT

West End Middle School & West End Middle School Parent Teacher Student Organization

March 31, 2026

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

March 31, 2026

Trey Stephens, Principal
West End Middle School
3529 West End Avenue
Nashville, TN 37205

and

President and Board of Directors
West End Middle School PTSO
3529 West End Avenue
Nashville, TN 37205

West End Middle School and West End Middle School PTSO Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the West End Middle School & West End Middle School PTSO , 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 20th 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 line extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

West End Middle School & West End Middle School Parent Teacher Student Organization

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to West End Middle School and the West End Middle School Parent Teacher Student Organization. The Comptroller’s Office initiated the investigation after the Metro Nashville Public Schools Department of School Audit reported questionable activity. The investigation was limited to selected records for the period May 3, 2025, through August 22, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 20th Judicial District.

BACKGROUND



West End Middle School (WEMS) is located in Nashville, Tennessee, and it is operated by Metro Nashville Public Schools (MNPS). WEMS serves students in grades 6 through 8. The WEMS Parent Teacher Student Organization (PTSO) is a school support organization led by parents and other volunteers to support and promote the general needs of WEMS.

During the fall 2024 football season, the WEMS football team was suddenly in need of a coach, so an MNPS teacher from another school became the non-faculty coach until the WEMS principal and athletic director terminated him as coach in early August 2025. Shortly thereafter, the WEMS PTSO board reviewed its bank statements and discovered that several unauthorized purchases had been made in July 2025, when the former WEMS football coach had possession of the WEMS PTSO debit card. The former WEMS football coach had been given the debit card by the WEMS PTSO to make certain purchases for the team. The PTSO reported this information to MNPS.

The former WEMS football coach was placed on administrative leave from his teaching position at the other school by MNPS on August 8, 2025, and subsequently resigned from his employment at MNPS on August 22, 2025.

RESULTS OF INVESTIGATION

1. THE FORMER WEMS FOOTBALL COACH MISAPPROPRIATED WEMS PROPERTY AND WEMS PTSO FUNDS TOTALING \$1,363.44

Investigators determined that the former WEMS football coach misappropriated WEMS property and WEMS PTSO funds as follows:

- A. WEMS football equipment was sold by the former WEMS football coach at two separate sporting goods resale stores and included tackling dummies, blocking pads, and step overs. These items were sold on June 15, June 19, June 29, and August 3, 2025. The former WEMS football coach retained the sale proceeds totaling \$299 for his personal benefit.
- B. In July 2025, the former WEMS football coach sold equipment that was purchased with WEMS PTSO funds and retained the sale proceeds totaling \$107 for his personal benefit.
- C. Investigators reviewed WEMS PTSO debit card purchases made at sporting goods resale stores. WEMS football-related items, such as helmets, step overs, and blocking pads, that were previously sold by the former WEMS football coach for his personal benefit, were reacquired at different times and locations using WEMS PTSO funds. Investigators determined the former WEMS football coach used \$119.96 of WEMS PTSO funds to repurchase certain football equipment. WEMS PTSO officials told investigators they did not approve of these purchases.
- D. The former WEMS football coach used the WEMS PTSO’s debit card to make 17 purchases for his personal benefit from July 10, 2025, through July 15, 2025, totaling \$837.48. The majority of these purchases were made at minimart stores near the former WEMS football coach’s residence.

The former WEMS football coach told investigators that he misappropriated funds from WEMS by selling WEMS equipment and retaining the funds for his personal benefit. He also stated that he used the PTSO debit card for his personal benefit.

Summary of Misappropriation – WEMS & WEMS PTSO	
Method	Amount
A. Funds obtained from unauthorized sale of WEMS property	\$ 299.00
B. Funds obtained from the unauthorized sale of equipment acquired with WEMS PTSO funds	107.00
C. Unauthorized reacquisition of WEMS property and funds obtained from the unauthorized sale of WEMS property	119.96
D. Personal purchases with WEMS PTSO funds	837.48
Total Misappropriation	<u>\$ 1,363.44</u>

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal control and compliance. These deficiencies included:

Deficiency 1: WEMS officials did not keep adequate inventory records of athletic equipment

WEMS officials did not maintain a complete record of the school's athletic equipment inventory. WEMS and WEMS PTSO officials identified some equipment that was no longer present after the former WEMS football coach misappropriated assets. However, investigators could not determine all football equipment on hand before and after the 2025 misappropriation. Therefore, investigators could not identify all items misappropriated from WEMS by the former WEMS football coach.

Deficiency 2: WEMS PTSO officials failed to notify the Comptroller of the Treasury of the suspected misappropriation of funds from the PTSO

The School Support Organization Financial Accountability Act, codified at Tenn. Code Ann. § 49-2-601 et seq., provides that officers of a school support organization 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.

Per the *Model Financial Policy*, a school support organization "...must immediately contact the Comptroller of the Treasury...if fraud is suspected." The *Model Financial Policy* provides three separate methods of contact. WEMS PTSO officials discovered the abuse of the entity's debit card in early August 2025, but did not contact the Comptroller of the Treasury about the matter at any point thereafter.

Deficiency 3: MNPS officials failed to timely notify the Comptroller of the Treasury about the misappropriation of WEMS and WEMS PTSO funds

MNPS officials became aware of the former WEMS football coach's alleged schemes no later than August 8, 2025. The Comptroller of the Treasury was not informed of these issues until September 23, 2025. MNPS did not remit the requested relevant records to the Comptroller of the Treasury until November 17, 2025. Per the Tennessee Local Government Instances of Fraud Reporting Act,

A public official with knowledge based upon available information that reasonably causes the public official to believe that a theft, forgery, credit card fraud, or any other act of unlawful taking of public money, property, or services has occurred shall report the information in a reasonable amount of time to the Office of the Comptroller of the Treasury.

Further,

"Unlawful conduct" means theft, forgery, credit or debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in T.C.A. § 39-16-402, involving public money, property, or services. T.C.A. § 8-4-502(4). "Reasonable amount of time" means any amount of time that is reasonable under the particular circumstances, but shall not under any circumstances exceed five working days. T.C.A. § 8-4-502(3).

MNPS officials did not notify the Comptroller of the Treasury about the suspected unlawful conduct of the former WEMS football coach until at least 45 days after becoming aware of it. Therefore, MNPS was not in compliance with the requirements of the Tennessee Local Government Instances of Fraud Reporting Act.

MNPS and WEMS PTSO officials indicated that they have corrected or intend to correct these deficiencies.
