



COMPTROLLER'S INVESTIGATIVE REPORT

Camden Elementary School Parent Teacher Organization

September 14, 2026

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

September 14, 2026

Benton County Director of Schools
and Board Members
197 Briarwood Street
Camden, TN 38320

Benton County Schools Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Camden Elementary School Parent Teacher Organization, 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 24th 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

Camden Elementary School Parent Teacher Organization

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Camden Elementary School Parent Teacher Organization. The Comptroller's Office initiated the investigation after school officials reported the possible misuse of Scholastic Dollars by an employee. The investigation was limited to selected records for the period March 1, 2020, through March 31, 2026. The results of the investigation were communicated with the Office of the District Attorney General of the 24th Judicial District.

BACKGROUND



Camden Elementary School (school) is a PreK-2 Level 5 District public school in Camden, Tennessee, with approximately 460 students enrolled. The Camden Elementary School Parent Teacher Organization (PTO) is a school support organization led by parents and volunteers. The PTO raises funds through periodic events to support students with supplies, food, and other needs. The PTO was formed around 2005 and is governed by a board consisting of a president, vice president, secretary, and treasurer.

The school hosts a Scholastic Book Fair (book fair) twice a year, offering books and school supplies for purchase by students and their families. The book fair is operated by the PTO, and proceeds can only be used for the benefit of the students and school. Based on sales, Scholastic allows schools to receive proceeds in the form of 50% in Scholastic Dollars or 25% in cash for each sale. The Scholastic Dollars can be applied on the Scholastic website to purchase items for school use, such as books, furniture, learning activities, and supplies. The 50% Scholastic Dollar option was the chosen method used by the PTO. The PTO did not elect to receive cash proceeds from book fair sales.

The school employed a Media Specialist (specialist), who had worked within the Benton County Schools system since 1976. While it was the PTO's responsibility to operate the book fairs, the specialist served as the main organizer and managed all monetary collections. The specialist was removed from the school's Scholastic account by school administrators on March 12, 2026. The specialist was subsequently suspended without pay on March 26, 2026, and resigned from Benton County Schools, effective June 30, 2026.

The School Support Organization Financial Accountability Act, codified in Tenn. Code Ann. §49-2-601 *et seq.*, provides that officers 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 CAMDEN ELEMENTARY SCHOOL MEDIA SPECIALIST MISAPPROPRIATED AT LEAST \$31,404.68 IN SCHOLASTIC DOLLARS FROM THE PARENT TEACHER ORGANIZATION

Between March 1, 2020, and March 31, 2026, the specialist used \$31,404.68 in Scholastic Dollars earned through the school's book fairs to order items for herself. The specialist had the items delivered to her home without the knowledge of PTO board members or school administrators. Investigators determined that the specialist made at least 15 online purchases through the Scholastic website using Scholastic Dollars earned by the PTO from the school's book fairs. Investigators further found that these purchases were for the specialist's personal benefit based on the types of items purchased and delivered to the specialist's home address. The specialist used Scholastic Dollars to purchase adult clothing, décor, lighting, audiovisual equipment, and electronics. The specialist also ordered thousands of dollars' worth of furniture, including multiple large bookcases, storage shelves, and seating. Investigators were unable to locate the items at the school (Refer to Exhibit 1).

Exhibit 1

Order Details						
Customer ID	185874	Order Status	PROCESSED			
Customer Name	CAMDEN ELEMENTARY SCHOOL	Order ID	13841393			
Order Type	ORD	Contact	Barbara Winters			
Date Created	11/14/2024	Total Price	605.53			
Source	W					
Line	Product Description	Order Qty	Order Shipped	List Price	Total Price	Status
2	HP: CHRISTMAS ADVENT CALENDAR	1	1	\$16.99	\$16.99	SHP
7	CAFFEINATE AND EDUCATE TEE LARGE	1	1	\$19.54	\$19.54	SHP
5	INDOOR BALLOON ARCH KIT	1	1	\$38.24	\$38.24	SHP
4	READING MAKES HAPPY SWEATSHIRT X-LARGE	1	1	\$31.44	\$31.44	SHP
9	DESK MINI FRIDGE	1	1	\$127.49	\$127.49	SHP
1	KAPCO BOOK REPAIR KIT	1	1	\$169.99	\$169.99	SHP
8	WIRELESS CHARGING MUG WARMER	1	1	\$50.99	\$50.99	SHP
6	PEN: ICEE 10CT SCENTED PENS	1	1	\$8.49	\$8.49	SHP
3	M31 BLUETOOTH SPEAKER AND CHARGING DOCK	1	1	\$42.49	\$42.49	SHP
Shipping Summary						
Ship To Address						
Contact						
Order Totals						
Order Sub Total					\$505.66	
Shipping					\$50.57	
Tax					\$49.30	
Discount Percent					0.00	
Total					\$605.53	

Scholastic Order Details of Order # 13841393 from November 14, 2024

Summary of Misappropriation by the former Media Specialist

Date	Order ID	Amount
Tuesday, March 24, 2020	12703419	\$ 5,412.90
Tuesday, January 26, 2021	12816803	1,593.36
Saturday, October 23, 2021	12989506	1,381.37
Friday, May 13, 2022	13161145	368.74
Wednesday, May 18, 2022	13162643	299.97
Wednesday, April 5, 2023	13409048	3,480.01
Friday, September 15, 2023	13508361	2,816.29
Saturday, October 26, 2024	13823960	791.38
Thursday, November 14, 2024	13841393	605.53
Sunday, December 1, 2024	13850385	71.82
Sunday, January 12, 2025	13869558	667.07
Friday, February 28, 2025	13920389	2,298.71
Thursday, May 22, 2025	13989323	319.17
Wednesday, October 8, 2025	14070474	1,588.26
Wednesday, March 18, 2026	14198481	9,710.10
Former Media Specialist Total Misappropriation from the Camden Elementary School PTO		\$ 31,404.68

After school administrators informed the specialist that she could no longer operate the book fair, the specialist used the remaining Scholastic Dollars to make one large order in March 2026, totaling \$9,710.10. The specialist disclosed to investigators that she has all the items from the March 2026 order and a large number of items from previous orders at her home.

Investigators also determined that PTO board members and school officials were unaware that the specialist was accumulating Scholastic Dollars from book fair events or using these Scholastic Dollars to make purchases.

2. FORMER CAMDEN ELEMENTARY SCHOOL MEDIA SPECIALIST IMPROPERLY USED THE SCHOOL'S TAX-EXEMPT CERTIFICATE ON ALL OF THE ORDERS PLACED WITH SCHOLASTIC

The school maintains tax-exempt status for school-related purchases. The specialist improperly used the school's tax-exempt status without the school's knowledge for each of the Scholastic orders listed above in Finding 1. As a result, she received a tax-exempt benefit to which she was not entitled, in violation of Tenn. Code Ann. § 67-1-1440(g), the Tax Enforcement Procedures Act.

COMPLIANCE DEFICIENCY

Our investigation revealed a compliance deficiency that contributed to the specialist's ability to perpetrate her misappropriation without prompt detection.

Deficiency 1: PTO board members failed to designate a School Support Organization officer as the official custodian of records

PTO board members failed to designate a School Support Organization (SSO) officer as the custodian of records as required by the *Model Financial Policy*. Furthermore, the *Model Financial Policy* prohibits a school official or employee from serving as the SSO's bookkeeper. Investigators determined that PTO board members did not designate an officer as custodian of the PTO's financial records. Instead, the specialist, a school employee, served as the bookkeeper for the PTO and handled all financial aspects of the Scholastic fundraiser. Allowing individuals outside the PTO's authorized financial structure to have financial responsibility increases the risk of errors or misappropriation without prompt detection.

PTO officials indicated that they have corrected or intend to correct the deficiency.
