Tennessee Comptroller of the Treasury

Comptroller's Investigative Report

Huntland School Band Booster Association

September 10, 2026

Jason E. Mumpower
Comptroller of the Treasury

Division of Investigations

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Comptroller

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Huntland School Band Booster Association
400 Gore Street
Huntland, TN 37345

Huntland School Band Booster Management:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Huntland School Band Booster Association, 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 12th 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

Huntland School Band Booster Association

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Huntland School Band Booster Association. The Comptroller's Office initiated the investigation after Huntland School officials reported questionable transactions. The investigation was limited to selected records for the period July 1, 2023, through January 31, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 12th Judicial District.

BACKGROUND

Huntland School (school), located in Huntland, Tennessee, is part of the Franklin County School District and serves students in pre-kindergarten through grade 12. The Huntland School band program served approximately 33 students enrolled in grades 6 through 12 during the 2024-2025 school year. The Huntland School Band Booster Association (booster club) was a school support organization (SSO), as defined in Tenn. Code Ann. § 49-2-603, and was registered as a 501(c)(3) organization. The booster club was led by parents and other volunteers to support and promote the school's band program, especially in activities performed by its high school students, such as marching band performances at football games and parades. The booster club filed as a nonprofit organization with the State of Tennessee on May 17, 2018.

Tiffany Limbaugh became treasurer of the booster club on July 1, 2023. As treasurer, Limbaugh was responsible for collecting and depositing funds from fundraisers and paying booster club expenses. While both Limbaugh and the booster club president had signatory authority on the account during the investigative period, Limbaugh retained exclusive control of the debit card and checkbook. The booster club primarily disbursed funds for band equipment, fundraisers, an end-of-year banquet, and purchases of bottled water and snacks for band students during its marching season, which occurs between July and October of each year. During Limbaugh's time as treasurer, the booster club held fundraisers that included the sale of fresh fruit, pizza kits, and baked goods. The booster club also collected funds through grocery store fundraising, in which shoppers donated funds as part of their purchases. In January 2025, the school suspended the booster club's activities as an SSO.

The School Support Organization Financial Accountability Act, codified in Tenn. Code Ann. §§ 49-2-601 et seq. provides that booster club officers, 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.

Additionally, the Franklin County School District has two applicable policies, *School Support Organizations* and *Fundraising Activities*, which provide guidance and requirements for SSOs operating within the school district. The booster club also adopted *By-Laws of the Huntland School Band Boosters Association* and the *Huntland Band Boosters Association's Financial Policy* [sic] (financial policy) to guide booster club officers in their responsibilities.

RESULTS OF INVESTIGATION

1. FORMER HUNTLAND SCHOOL BAND BOOSTER ASSOCIATION TREASURER TIFFANY LIMBAUGH MISAPPROPRIATED FUNDS TOTALING AT LEAST $2,018.05

For the period December 2023 through December 2024, Limbaugh misappropriated booster club funds totaling at least $2,018.05, as follows:

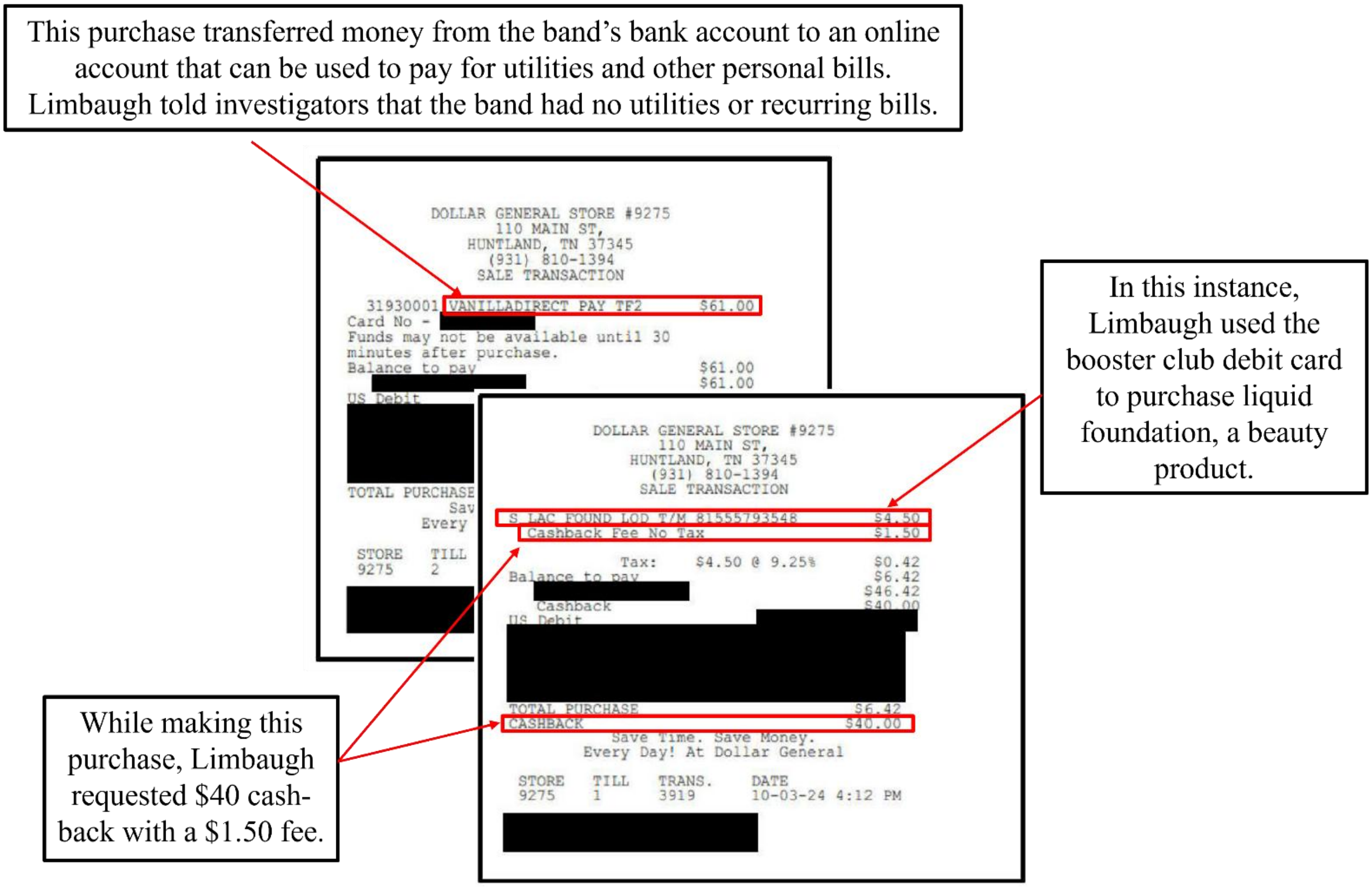
A. Unauthorized Disbursements

Limbaugh used the booster club debit card to make at least 52 unauthorized disbursements totaling $1,926.05. Limbaugh's misappropriation included:

- $754.50 in cash withdrawn as cash-back on debit card purchases and associated fees **(Refer to Exhibit 1)**;
- $729.00 in disbursements to a website used to make utility payments **(Refer to Exhibit 1)**;
- $359.60 in purchases of personal items, including cosmetics, clothing, children's medicine, pet food, and groceries unrelated to band activities **(Refer to Exhibit 1)**;
- $70.95 in gift cards and associated fees; and
- $12.00 in a cash withdrawal.

Limbaugh told investigators that the band did not pay bills in cash and had no utility bills. Additionally, while the booster club sometimes awarded gift cards to students who raised the most money during fundraisers and gave an award with a gift card to the most active adult volunteer at the band's year-end banquet, the gift cards purchased by Limbaugh as noted above did not align with activities involving gift card giveaways.

Exhibit 1



DOLLAR GENERAL STORE #9275
110 MAIN ST,
HUNTLAND, TN 37345
(931) 810-1394
SALE TRANSACTION
31930001 VANILLADIRECT PAY TF2 $61.00
Card No - [redacted]
Funds may not be available until 30 minutes after purchase.
Balance to pay $61.00
[redacted] $61.00
US Debit
[redacted]
TOTAL PURCHASE
Sav
Every
STORE TILL
9275 2
[redacted]

DOLLAR GENERAL STORE #9275
110 MAIN ST,
HUNTLAND, TN 37345
(931) 810-1394
SALE TRANSACTION
S LAC FOUND LQD T/M 81555793548 $4.50
Cashback Fee No Tax $1.50
Tax: $4.50 @ 9.25% $0.42
Balance to pay $6.42
[redacted] $46.42
Cashback $40.00
US Debit
[redacted]
TOTAL PURCHASE $6.42
CASHBACK $40.00
Save Time. Save Money.
Every Day! At Dollar General
STORE TILL TRANS. DATE
9275 1 3919 10-03-24 4:12 PM
[redacted]

Receipts for purchases made by Limbaugh with the booster club's debit card

B. Fundraiser Collections Not Deposited

Limbaugh failed to deposit $92.00 in funds earned through booster club fundraisers into the booster club account. Between November 2, 2023, and December 4, 2023, the booster club held a fresh fruit fundraiser and received $1,933.00 in cash and check payments; however, Limbaugh only deposited $1,841.00 into the booster club account, $92.00 short of the amount received.

Summary of Misappropriation by Tiffany Limbaugh		
A. Unauthorized Disbursements		
Cash-back and Associated Fees	$	754.50
Utility Payments		729.00
Purchases of Personal Items		359.60
Gift Cards and Associated Fees		70.95
Cash Withdrawal		12.00
B. Fundraiser Collections Not Deposited		92.00
Total Misappropriation	**$**	**2,018.05**

On September 8, 2026, the Franklin County Grand Jury indicted Tiffany Rene Limbaugh on one count of Theft over $1,000.

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.

Huntland School Band Booster Association Investigation Exhibit

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

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

Deficiency 1: The booster club incurred $36.30 in avoidable costs

The booster club incurred $36.30 in avoidable costs, including $30.45 for an overnight mailing fee and $5.85 in sales tax.

Limbaugh paid a $30.45 overnight mailing fee to send payment for the booster club's fresh fruit fundraiser to the vendor. The vendor contacted booster club officers on January 24, 2024, to request payment to complete this fundraiser order, at which point Limbaugh claimed that she had already mailed the payment. However, Limbaugh did not mail the payment until February 6, 2024, when she used an overnight delivery service.

Limbaugh also paid $5.85 in state and local sales taxes during the investigative period. As a registered nonprofit organization, the booster club was exempt from state and local sales tax on qualifying purchases.

The booster club officials did not review bank statements or request supporting documentation for purchases. As a result, the board failed to detect unnecessary fees and improper payment of sales tax. The board should implement procedures to review bank statements and supporting documentation to ensure disbursements are appropriate and to prevent avoidable costs.

Deficiency 2: The booster club officials failed to follow bylaws, state statutes, and the *Model Financial Policy* established for the operation of school support organizations

A. The booster club officials did not always meet as required by the booster club's bylaws. During the 2024-2025 school year, booster club officers did not hold at least four general meetings per year as required by the bylaws. The booster club did not meet in December 2024.

B. The booster club secretary did not keep formal board meeting minutes as required by Tenn. Code Ann., § 49-2-604(c). Meeting minutes from 2019 through 2022, provided by school officials to investigators, showed that the booster club secretary prepared official minutes documenting booster club meetings. However, during the investigative period, the secretary only took notes during meetings and did not prepare formal meeting minutes from those notes. The notes did not document votes on key booster club decisions. Additionally, the notes did not reflect information communicated among booster club officers and the band director in a private social media group chat, which officers regularly used to document updates and decisions. The booster club's bylaws require the secretary to "keep and preserve accurate records of all General and Executive Board Meetings" and "keep and preserve letters and other official communications."

C. The booster club officials failed to reconcile and review bank statements. The *Model Financial Policy* requires that bank statements be reconciled promptly, and a copy of the bank statements and imaged checks be included in the minutes of club meetings. The review and reconciliation of bank statements are necessary procedures to ensure all cash collections and disbursements are recorded accurately in the accounting records. Limbaugh told investigators that she did not present financial reports at the booster club meetings, and the booster club president confirmed that she never saw bank statements. Notes from the booster club secretary lacked evidence that Limbaugh filed any financial reports.

Deficiency 3: The booster club officials failed to implement adequate segregation of duties

The booster club officials failed to separate incompatible financial duties. The booster club treasurer received invoices, counted collections, made disbursements, prepared and delivered deposits to the bank, and received the booster club bank statements. Sound business practices dictate that the booster club officials are responsible for designing internal controls to give reasonable assurance of the reliability of financial reporting and the effectiveness and efficiency of operations. Allowing one individual control over financial operations increases the risk of fraud.

Furthermore, the booster club's bylaws required that the vice president serve as a signatory on the booster club's bank account and that the treasurer serve as the primary signatory for disbursements. However, upon review of bank signatory records, the vice president never signed up as a signatory on the booster club's bank account. 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.

Deficiency 4: The booster club officials failed to acquire or retain invoices, vendor receipts, or other adequate supporting documentation for some disbursements

The booster club officials did not acquire or retain invoices, vendor receipts, or other adequate supporting documentation for some disbursements. Tenn. Code Ann. § 49-2-604(c) requires that a school support organization maintain, at a minimum, detailed statements of receipts and disbursements. The *Model Financial Policy* requires school support organizations to obtain and file invoices for all disbursements to show that funds were used appropriately. Requiring documentation, such as invoices or receipts, allows club officers to verify that the payment is proper and reasonable. Without adequate supporting documentation, investigators were unable to determine whether some of the booster club's disbursements were for legitimate expenses.

Deficiency 5: The booster club officials failed to implement adequate internal controls over the use of debit cards

The booster club officials did not establish adequate internal controls over the authorized use of debit cards that were used for making purchases and ATM withdrawals. The *Model Financial Policy* requires that the use of debit cards be authorized by the club officers and/or board of directors on an annual basis. Limbaugh regularly used a debit card to make purchases and failed to provide supporting documentation for her purchases.

Deficiency 6: The booster club officials failed to oversee, document, or account for fundraising activities

A. The booster club officials did not comply with the requirements to oversee, document, or account adequately for the proceeds of fundraising activities. Officials failed to issue receipts for applicable collections or prepare count sheets signed by two responsible individuals. As a result, investigators could not verify the amount of funds collected by the club. The *Model Financial Policy* sets forth required collection procedures to account for proceeds from fundraisers and other collections.

B. Booster club officials failed to ensure funds were deposited within three days of collection as required by the *Model Financial Policy*.

- The booster club officials failed to ensure Limbaugh deposited a check for $209.29 in the booster club bank account. On April 5, 2024, Limbaugh told the booster club officials and band director that she received a $209.29 check from the grocery store fundraising program in which the booster club participated. Bank statements revealed that Limbaugh never deposited the check into the booster club bank account. A representative from the grocery store's accounting department informed investigators that the check was never deposited.

- Based on a review of bank deposits into the booster club's bank account, Limbaugh deposited funds received for all other fundraisers performed during her time as treasurer between 22 days and 113 days following receipt of the funds.

The booster club officials did not review bank statements or ensure the funds were deposited in a timely manner. The *Model Financial Policy* states, "Money shall be deposited in the bank daily, if possible, but in all cases, within three days of collection." Furthermore, the booster club's financial policy states, "All funds shall be deposited into a local banking institution designated by the executive board." Additionally, the booster's financial policy required that collections be deposited in a timely manner. The failure to deposit collections violated the state policy manual and weakens internal controls over collections and increases the risks of fraud and misappropriation.

C. Booster club officials failed to ensure that all fundraiser summaries were completed. For two of the three fundraisers performed by the booster club, booster club officials did not complete the required final fundraiser summaries on the Franklin County School District Fundraiser Request and Summary Report.

Franklin County School District officials indicated that they have corrected or intend to correct these deficiencies.