



BLACKMAN HIGH SCHOOL BOYS SOCCER BOOSTER CLUB

Special Investigation
December 22, 2015

Justin P. Wilson, Comptroller





STATE OF TENNESSEE

COMPTROLLER OF THE TREASURY

Justin P. Wilson

Comptroller

STATE CAPITOL

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December 22, 2015

Blackman High School Boys Soccer
Booster Club
3956 Blaze Drive
Murfreesboro, TN 37128

Ladies and Gentlemen:

The Office of the Comptroller of the Treasury conducted a special investigation of selected records of the Blackman High School Boys Soccer Booster Club, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

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SPECIAL INVESTIGATION

Blackman High School Boys Soccer Booster Club

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Blackman High School Boys Soccer Booster Club.

INVESTIGATIVE RESULTS

- **Former treasurer misappropriated soccer booster club funds totaling at least \$6,989 by using the club’s debit card and cash for her personal benefit**

During the period September 2014 through June 2015, Donna Moore, former treasurer of the Blackman High School Boys Soccer Booster Club (“booster club”), misappropriated at least \$6,989 from the booster club. Ms. Moore used at least three schemes to perpetrate the misappropriation. Ms. Moore charged personal expenses totaling at least \$4,894 on the booster club debit card, including jewelry, clothing, and gift cards. This also included cash-back transactions in which she retained the cash for her personal use. Additionally, Ms. Moore failed to deposit at least \$1,070 of booster club cash collections turned over to her, retaining the cash for her personal benefit. Finally, Ms. Moore obtained cash purportedly for change funds for concessions or other events totaling at least \$1,025, but never redeposited those funds into the booster club bank account, retaining the cash for her personal benefit.

Ms. Moore told Comptroller investigators that she used booster club money to pay for personal items which she could not otherwise afford. In June 2015, Ms. Moore deposited personal funds totaling \$1,180 in the booster club bank account.

Summary of Misappropriation by Former Treasurer Donna Moore

Method	Amount
Personal charges on club debit card	\$4,894
Cash collections not deposited	1,070
Change funds not redeposited	<u>1,025</u>
Total	<u>\$6,989</u>

This matter was referred to the local district attorney general. On October 6, 2015, the Rutherford County Grand Jury indicted Donna Moore on one count of theft over \$1,000.

ADDITIONAL ISSUES

Our investigation revealed significant deficiencies in financial processes that contributed to the former treasurer's ability to perpetrate her misappropriation without prompt detection. These financial process deficiencies included:

- Booster club officials failed to separate financial duties adequately or to provide increased oversight when appropriate. The former treasurer received collections, prepared and delivered deposits to the bank, prepared and was the sole signer on most checks, and was the only official who reviewed bank statements.
- Booster club officials did not require and retain adequate supporting documentation for disbursements and other withdrawals.
- Booster club officials required only one signature on checks.
- Booster club officials did not adequately oversee, document, or account for all fundraising and collection activities.

The officers of the Blackman High School Boys Soccer Booster Club have indicated they have corrected or intend to correct these deficiencies.