



Tennessee Comptroller of the Treasury

Justin P. Wilson, State Comptroller

October 6, 2014

Former Carter High School Band Booster Treasurer Stole \$33,700

A special investigation by the Tennessee Comptroller of the Treasury has revealed the former treasurer of the Carter High School Band Booster Club in Knox County stole \$33,700 of the club's money.

During the period January 2012 through September 2013, Amy Sherrod issued herself unauthorized club checks and used the money for her own benefit. Ms. Sherrod admitted to Comptroller investigators that she took the money to pay for personal family expenses.

Comptroller investigators also discovered Ms. Sherrod created false and misleading entries in the booster club records to conceal the unauthorized checks she wrote to herself. Ms. Sherrod recorded that the payments were for expenses such as transportation, or band instruments and uniforms. Examples can be found in the [investigative report](#).

In September 2014, Amy Sherrod was indicted by the Knox County Grand Jury on one count of theft over \$10,000.



School Support Organizations have a responsibility to separate financial responsibilities between more than one person to prevent fraud, waste and abuse. Comptroller investigators also recommend that all club checks should require two signatures, and the booster club should ensure that an invoice, receipt, or other adequate document accompanies all disbursements.

The officers of the Carter High School Band Booster Club have indicated they have corrected or intend to correct these deficiencies.

“Booster clubs provide valuable support to many school groups across the state,” Comptroller Justin P. Wilson said. “These organizations must also practice sound financial habits to ensure that money is being used for its intended purpose.”

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at (800) 232-5454, or file a report online at: www.comptroller.tn.gov/hotline. Follow us on twitter [@TNCOT](#).

Media contact: John Dunn, Public Information Officer, (615) 401-7755 or john.dunn@cot.tn.gov