



STATE OF TENNESSEE

Justin P. Wilson

**C O M P T R O L L E R O F T H E T R E A S U R Y**

Comptroller

STATE CAPITOL

NASHVILLE, TENNESSEE 37243-9034

PHONE (615) 741-2501

February 8, 2017

Connie Adams, President  
Lincoln County High School Band Boosters  
1233 Huntsville Highway  
Fayetteville, TN 37334

Dear Ms. Adams:

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Lincoln County High School Band Boosters. The results of our special investigation are noted below.

During the period April 2014 through March 2015, the former president made direct cash withdrawals from the booster club bank account totaling over \$22,000 without the knowledge or authorization of other booster club officers. The former president, however, did not maintain invoices or adequate documentation to substantiate how the money was spent. Although investigators were able to determine the disposition of some of the cash funds, they were unable to determine with any confidence that at least \$11,538 was appropriately used for booster club purposes. In an interview with Comptroller investigators, the former president provided verbal explanations for some of these unaccounted for cash withdrawals and maintained that she had not spent any portion of booster club funds for her personal benefit. Due to lack of records, investigators were unable to verify that all withdrawals were appropriately used for booster club activity.

The former president also charged \$210 in personal purchases to the booster club debit card. She told investigators that this was an accident and that she repaid the booster club as soon as she discovered the oversight. Once again, due to the inadequate records, investigators could not corroborate her repayment.

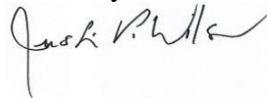
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Our investigation revealed financial process deficiencies that contributed to the undocumented use of booster club funds:

- Booster club officials failed to separate financial duties adequately or to provide increased oversight when appropriate. The former president received collections, issued and signed checks, made cash withdrawals, and prepared and delivered deposits to the bank.
- Booster club officials failed to review bank statements, to monitor bank balances, or to ensure that a copy of the relevant bank statements and imaged checks were included in board meeting minutes. The booster club bank balance decreased over the final year of the former president's term, falling from over \$17,000 in June 2014 to less than \$115 in May 2015, when she resigned.

Booster club officers have indicated they have corrected or intend to correct these deficiencies.

Sincerely,



Justin P. Wilson  
Comptroller of the Treasury

JPW/RAD