



COMPTROLLER'S INVESTIGATIVE REPORT

Maplewood High School Band

October 24, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

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Metro Nashville Public Schools
2601 Bransford Avenue
Nashville, TN 37204

and

Maplewood High School
401 Walton Lane
Nashville, TN 37216

Metro Nashville Public Schools and Maplewood High School Leadership:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Maplewood High School Band, 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 20th 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". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Maplewood High School Band

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Maplewood High School Band. The investigation was limited to selected records for the period August 2018 through March 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 20th Judicial District.

BACKGROUND



Maplewood High School (school), located in Nashville, Tennessee, is operated by Metro Nashville Public Schools (MNPS). The school serves students in grades 9 through 12 and offers fine arts programs, including band. The band consists of student musicians, majorettes, and dancers. The school's former band director served from 2001 to 2025.

The Maplewood Band Boosters (booster club) organization was established in 2013 and was recognized by MNPS as an approved school

support organization until the 2019-2020 school year, when it was dissolved. The booster club was a registered nonprofit with the Tennessee Secretary of State. The booster club filed its last annual report with the Secretary of State in July 2019 and was later administratively dissolved in March 2021.

During the scope of the investigation, both the band and the booster club conducted fundraisers to support the band.

Tenn. Code Ann. § 49-2-110 provides authorization criteria for student activity fund collections and establishes requirements for the regulation, standards, procedures, accounting, handling, safekeeping, and responsibility for those funds. This section requires local school systems to adopt and comply with the requirements set forth in the *Internal School Funds Manual (Manual)*. School staff must follow the *Manual*, the MNPS policies, and the Maplewood High School Employee Handbook. The *Manual* defines student activity funds as money raised by school-sponsored clubs, any related school-sponsored activity that involves the use of school personnel, students, and property, and raised by school-sponsored fundraisers involving students who are under the supervision of a school employee.

The School Support Organization Financial Accountability Act, codified at Tenn. Code Ann. § 49-2-601 *et seq.*, provides that officers of a school support organization 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. THE FORMER BAND DIRECTOR CREATED AND UTILIZED AN UNAUTHORIZED CASHAPP ACCOUNT TO COLLECT AND DISBURSE SCHOOL FUNDS

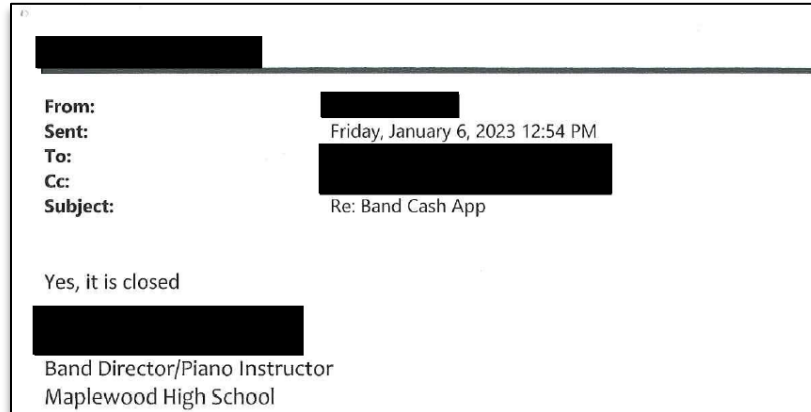
From August 2018 through January 2024, the former band director used an unauthorized CashApp, an unapproved electronic payment service, to collect school funds and make purchases for the band without following the school's collection and purchasing policies and procedures. The former band director created the CashApp account in August 2018 with the band's name as the display name (cashtag), even though the CashApp account was unaffiliated with the school. The former band director had sole control of the CashApp account.

The former band director used the CashApp account to collect various band-related collections, including, but not limited to, fundraisers and donations, field trips, t-shirts, food, and student fees. The funds were then used to pay band-related expenses or transferred to the booster club bank account. From August 2018 through January 2024, the former band director collected \$9,316.91 through 134 CashApp transactions. All collections appear to have been used to pay band expenses or were transferred to the booster club bank account.

Around December 2022, school officials became aware that the former band director had an unauthorized CashApp account and instructed him to close and delete the CashApp account. On January 6, 2023, the former band director emailed school officials stating that the CashApp account was closed (**Refer to Exhibit 1**). However, records obtained by investigators from CashApp indicated that the former band director did not close and delete the CashApp account as instructed. Instead, on January 9, 2023, the former band director changed the CashApp account's cashtag from "MaplewoodBand" to "MaplewoodBandAlumni". From January 6, 2023, through August 16, 2023, the former band director collected \$3,014 after he claimed the CashApp account was closed.

The CashApp account was not closed until January 25, 2024, over a year after the former band director claimed to have closed the account.

Exhibit 1



Email sent by the former band director to MNPS and school officials notifying them that he had closed the band's CashApp account

The former band director told investigators that the CashApp account was initially created for the booster club and linked to the booster club's bank account. He stated that he kept using the CashApp account after the booster club dissolved. The former band director was the sole signatory on both the booster club bank and CashApp accounts. Collecting and disbursing school funds through the booster club bank account and CashApp account allowed the former band director to circumvent the established internal controls and oversight of school funds.

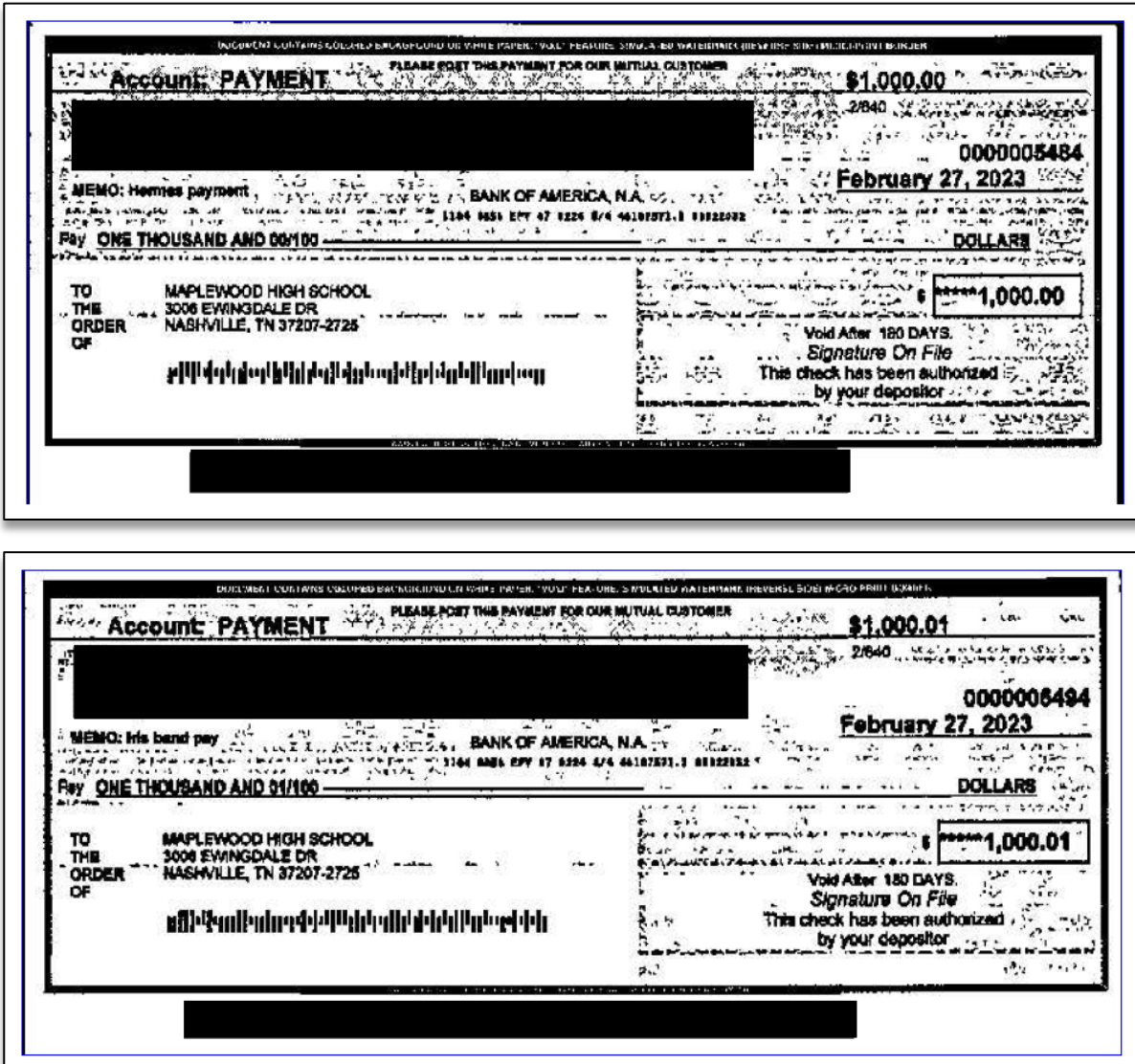
2. THE FORMER BAND DIRECTOR VIOLATED STATE LAW BY ACTING AS BAND BOOSTER TREASURER AND DIRECTING BAND BOOSTER FINANCES

From August 2018 through January 2024, the former band director assumed responsibility for and directed the finances and operations of the booster club. Tenn. Code Ann. § 49-2-604, prohibits the former band director, a school representative, from acting as a treasurer or bookkeeper for a school support organization and may not be a signatory on any school support organization bank account. The *Model Financial Policy* also prohibits a school representative from having a debit card, credit card, or any other type of disbursement account related to a school support organization account. The definition of "school representative" in Tenn. Code Ann. § 49-2-603 includes "any school system employee charged with directing or assisting in directing the related school club or activity." The former band director controlled and was the sole signatory on the booster club bank account. Additionally, he operated the bank account for the booster club even after the booster club was no longer recognized by MNPS and dissolved.

As noted, the former band director transferred collections from the CashApp account to the booster club bank account to pay band expenses, or in some cases, to withdraw funds for deposit with the school. By controlling the booster club bank account, the former band director was able to conceal the origin of funds deposited with the school. The former band director admitted to investigators that he collected money from students using CashApp, transferred that money into the booster club bank account so that he could withdraw cash, and subsequently remitted the cash to the school, which effectively concealed the original collection method.

On March 1, 2023, the former band director deposited into the booster club bank account two donation checks payable to “Maplewood High School” totaling \$2,000.01 for the band marching in two Mardi Gras parades (**Refer to Exhibit 2**). Twenty-one days later, he withdrew the money, and two money orders were allegedly purchased by the Band Alumni totaling \$2,000. The money orders were falsely presented as a donation from the Maplewood Band Alumni to help cover the cost of a field trip for band students (**Refer to Exhibit 3**) and deposited with the school.

Exhibit 2



Account: PAYMENT PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

MEMO: Hermes payment

TO THE ORDER OF MAPLEWOOD HIGH SCHOOL
3006 EWINGDALE DR
NASHVILLE, TN 37207-2726

Pay ONE THOUSAND AND 00/100

\$1,000.00

February 27, 2023

0000005484

VOID AFTER 180 DAYS
Signature On File
This check has been authorized
by your depositor

MEMO: Hris band pay

TO THE ORDER OF MAPLEWOOD HIGH SCHOOL
3006 EWINGDALE DR
NASHVILLE, TN 37207-2726

Pay ONE THOUSAND AND 01/100

\$1,000.01

February 27, 2023

0000006494

VOID AFTER 180 DAYS
Signature On File
This check has been authorized
by your depositor

Donation checks payable to Maplewood High School that the former band director deposited into the booster club bank account

Exhibit 3

March 22nd, 2023

To: [REDACTED]

On behalf of the Maplewood Band Alumni, we would like to donate \$2000.00 to the Maplewood High School Marching Band in assistance to those students that could not cover trip fees to New Orleans. Many of us experienced traveling with the band to Mardi Gras in previous years and pledge to continue the tradition for the current students. We hope to continue donating to the band yearly. We appreciate all the hard work and dedication of [REDACTED] as he has had a tremendous impact on all our lives.

[REDACTED]
President Maplewood Band Alumni

Donation letter falsely claiming that the funds donated were from band alumni

Due to a lack of records, investigators were unable to determine whether all funds were used for the band's benefit. Some of the funds appeared to have been used to pay band expenses, some funds were turned over to the school, as noted above, and at least \$255 was charged in monthly service fees to the bank account.

3. THE FORMER BAND DIRECTOR CONDUCTED UNAPPROVED FUNDRAISERS

The former band director conducted fundraisers without approval from the school and MNPS officials, as required by the MNPS Fundraising and Resale Activities Procedures policy. Investigators determined that the former band director collected money through CashApp for popcorn fundraisers in the 2018-2019 and 2019-2020 school years. The band boosters requested to sell popcorn to raise money for band trips and transportation. The fundraiser was requested to begin on August 21, 2018, and was signed for approval by the principal and bookkeeper on August 29, 2018. However, MNPS ultimately denied the popcorn fundraiser request due to inadequate documentation. Still, the former band director collected at least \$166 in popcorn sales from August 22, 2018, through August 28, 2018, through CashApp despite the fundraiser not yet being approved. Furthermore, from July 2019 through February 2020, the former band director collected popcorn sales totaling \$995 through CashApp, without submitting a request for a fundraiser or

being approved to collect funds. He collected at least \$1,161 for popcorn fundraisers through CashApp during the two school years. These funds were subsequently transferred to the booster club bank account or used for band expenses through the CashApp account.

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

Our investigation revealed deficiencies in internal controls and compliance. These deficiencies included:

Deficiency 1: The former band director facilitated the improper collection and disbursement of school funds related to the majorettes

The former band director allowed former majorette coaches to collect unapproved fees from students without following proper collection procedures. Former majorette coaches collected fees from majorettes without maintaining proper documentation and without remitting the fees to the school for deposit. Instead, funds were used to purchase supplies and pay choreography fees. A former majorette coach also used a personal CashApp account to collect student fees from majorettes. The former band director did not instruct the former majorette coach to remit the funds to the school; instead, he had the former majorette coach transfer the funds to the band's CashApp account, which he controlled. The MNPS Revenues policy and the *Manual* require individuals who collect money to prepare an appropriate record of collections. The *Manual* additionally requires a purchase requisition to make a purchase using school funds. By failing to deposit the money at the school, the former band director was able to use the booster club bank account and CashApp account to make purchases for the majorettes without a purchase requisition and proper oversight.

Deficiency 2: The former band director facilitated unapproved fees charged to majorettes that were not properly accounted for as student activity funds

The former band director facilitated unapproved fees charged to the majorettes in the band. Tenn. Code Ann. § 49-2-110 and the MNPS Revenues policy prohibit the school from requiring any student to pay a fee to the school for any purpose, except as authorized by the board of education. Majorettes on the majorette team were charged fees totaling \$800 each for the 2023-2024 school year. These fees were not approved as required. Furthermore, some of the majorette fees were maintained in the booster club account instead of being accounted for by the school and deposited into the school's bank account as required by the *Model Financial Policy*. The *Model Financial Policy* states, "SSOs must not charge fees to students to participate in school-sponsored activities or events. Tenn. Code Ann. § 49-2-603(6)(f) defines fees charged to students for school sponsored...events as student activity funds. As such, they must be accounted for by the school and deposited in the school bank account."

Deficiency 3: The former band director failed to follow policies regarding ticket sales for a band fundraiser

Policies regarding ticket sales for a band fundraiser were not followed. The *Manual* requires the ticket seller to count collections and then complete and sign a ticket reconciliation form. The former band director held a fundraiser in March 2025 and failed to ensure the teachers selling tickets for the event followed the ticket reconciliation process outlined in both the *Manual* and the MNPS policy, Student Activity Funds Management. Failing to follow policies regarding ticket sales weakens internal controls over collections and increases the risk of fraud and misappropriation.

Deficiency 4: The former band director failed to complete the required fundraiser documentation for band fundraisers

During the investigative period, the former band director conducted multiple unapproved fundraisers and failed to submit fundraiser documentation, including collection reports, to allow the school bookkeeper to complete the required fundraiser profit analysis and summary report accurately. Section 4, Title 7 of the *Manual* sets forth required procedures for fundraising and resale activities. The *Manual* requires that accurate and systematic records of all cash collected be maintained, that fundraisers be reconciled, and that school officials prepare a fundraiser summary report to ensure that profits from school-sponsored fundraising activities are expended for the purposes for which they were raised. Fundraiser profit analyses and summary reports help ensure that errors or misappropriations will be promptly detected.

Deficiency 5: The former band director failed to remit collections for deposit within three days of collection

The former band director failed to remit collections to the school bookkeeper for deposit within three days of collection as required. Tenn. Code Ann. § 5-8-207 and the *Manual* require all student activity and other internal school funds to be deposited into an official school bank account within three days of collection. Further, the Maplewood High School Employee Handbook states that money collected must be turned in to the bookkeeper daily. The delay in depositing funds weakens internal controls over collections and increases the risk of fraud and misappropriation.
