



COMPTROLLER'S INVESTIGATIVE REPORT

Thomas A. Edison Elementary School

August 27, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



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Comptroller

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Metro Nashville Public Schools Board of Education
2601 Bransford Avenue
Nashville, TN 37204

Metro Nashville Public Schools Board of Education Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of Thomas A. Edison Elementary School, 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,



Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Thomas A. Edison Elementary School

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Thomas A. Edison Elementary School. The Comptroller's Office initiated the investigation after the Metro Nashville Public Schools Department of School Audit self-reported concerns around fundraiser collections received by the bookkeeper. The investigation was limited to selected records for the period January 1, 2023, through March 11, 2024. The results of the investigation were communicated with the Office of the District Attorney General of the 20th Judicial District.

BACKGROUND



Thomas A. Edison Elementary School (TEES), in Nashville, Tennessee, is one of 58 elementary schools operated by Metro Nashville Public Schools (MNPS). TEES serves students in grades pre-K through 4.

The former TEES bookkeeper was hired by MNPS in August 2022. She previously worked as a bookkeeper for Rutherford County Schools from August 2019 to August 2022. During the annual audit conducted by the MNPS Department of School Audit in January 2024, an internal investigation into the former TEES bookkeeper was initiated based on the audit's findings. On February 16, 2024, the former TEES bookkeeper was placed on Administrative Leave with pay pending the outcome of the MNPS investigation. On March 8, 2024, the former TEES bookkeeper was suspended, and on March 11, 2024, she resigned.

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 of those funds. This section requires local school systems to adopt and comply with the requirements set forth in the *Internal School Funds Manual (Manual)*. 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.

RESULTS OF INVESTIGATION

1. THE FORMER THOMAS A. EDISON ELEMENTARY SCHOOL BOOKKEEPER FAILED TO DEPOSIT FUNDRAISER COLLECTIONS

The former TEES bookkeeper failed to deposit collections from a cotton candy fundraiser held during TEES's Curriculum Night on November 16, 2023. Curriculum Night was a family fun night centered around educational games and literacy activities, which included a Scholastic Book Fair and a cotton candy fundraiser. All proceeds of the cotton candy fundraiser were for the benefit of the Edison Student Council (**Refer to Exhibit 1**).

Exhibit 1



Curriculum Night poster showing cotton candy sales would benefit the student council

The former TEES bookkeeper provided another TEES employee with a school check to purchase cotton candy supplies and a school check for start-up change for the cash sales. A collection log of the fundraiser event was never prepared. As a result, the total amount of money collected from the fundraiser could not be determined. Investigators reviewed all deposits made through March 2024 and found that the former TEES bookkeeper receipted and deposited only the start-up change and one other deposit related to Curriculum Night: a check payment from an outside vendor. Investigators did not find any receipts or deposits that could be associated with the cotton candy sales. As the TEES employee did not record the amount of funds collected and was not provided with a receipt from the former TEES bookkeeper, investigators were unable to determine the amount of collections the former TEES bookkeeper failed to deposit.

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

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

Deficiency 1: The former TEES bookkeeper failed to deposit funds timely and intact

The *Manual* states that “TCA Sections 5-8-207 and 6-56-111 require internal school fund money to be deposited in banks within three business days after the money is received. Deposits must be made intact (in the form and amount in which collected).”

- a) The former TEES bookkeeper failed to deposit funds within three days of collection on 26 different occasions. On average, collections were retained for 11 days before being deposited into TEES’s bank account. When reviewing only the collections held over three days, the average increased to 50 days.

For example, the former TEES bookkeeper retained funds remitted by a TEES teacher for 104 days before making a deposit. Teachers and staff members at TEES contributed \$40 to the Sunshine Fund, a pool of money designated for staff-related gestures such as birthday celebrations and floral arrangements for funerals. On September 22, 2023, a TEES teacher collected the funds from other TEES staff members and documented the transactions on a collection log. The funds were then remitted to the former TEES bookkeeper for receipt and deposit. However, the former TEES bookkeeper did not deposit the funds until February 15, 2024, 104 days later.

The delay in depositing funds weakens internal controls over collections and increases the risk of fraud and misappropriation.

- b) The former TEES bookkeeper failed to deposit funds intact. On at least two separate occasions, investigators determined that, based on available collection logs and conversations with TEES teachers, cash collections deposited into the school bank account did not match the denominations teachers remitted to the former TEES bookkeeper.

On February 13, 2024, the former TEES bookkeeper deposited \$2,173.60 in cash, primarily from the Scholastic Book Fair held in November 2023. According to collection logs, student payments ranged from \$0.82 to \$46.93, with most of the payments being less than \$20. The TEES librarian who oversaw the Scholastic Book Fair told investigators that most of the collections received were primarily in bill denominations of 1’s and 5’s. However, the bank deposit make-up reported the cash received as mostly \$100 bills. Investigators also noted that the deposits for the Scholastic Book Fair did not occur until three days after MNPS Department of School Audit staff emailed the former TEES bookkeeper on February 11, 2024, regarding the missing collections. On February 12, 2024, the former TEES bookkeeper responded that they were “working to make sure everything was posted and correctly posted” before making the large deposits on February 13, 2024.

On February 10, 2024, TEES held the Valentine's Dance. Tickets were sold from February 6 through February 9, and cost \$5 each. On February 11, 2024, the former TEES bookkeeper deposited the ticket proceeds from the Valentine's Dance totaling \$550, including \$532 in cash and \$18.00 in coins. The bank recorded receiving mostly large bills, including five \$100 bills. The TEES teacher responsible for collecting the ticket proceeds told investigators that she received mostly small bills from the students.

Ensuring collections are deposited intact and consistent with the cash and check makeup of the funds remitted by teachers or other office staff at TEES reduces the risk of error, fraud, waste, or abuse.

Deficiency 2: TEES officials failed to separate incompatible financial duties or to provide increased oversight when appropriate

TEES officials failed to separate incompatible financial duties or to provide increased oversight when appropriate. The former TEES bookkeeper was responsible for preparing checks, receipting collections, preparing bank deposits, and reconciling receipts with bank deposits. Separating financial duties and providing increased oversight reduces the risk that errors or misappropriations will remain undetected.

Deficiency 3: TEES officials failed to follow proper fundraiser approval and analysis procedures

TEES officials failed to obtain proper approval to hold a cotton candy fundraiser during their November 2023 Curriculum Night. The *Manual* requires written approval from the director of schools or designee for all fundraising activities that involve the participation of the general student population.

Deficiency 4: TEES officials failed to account adequately for fundraiser collections

TEES officials failed to account adequately for fundraiser collections. Collection documentation for the cotton candy fundraiser during Curriculum Night was never prepared as required by the *Manual*. Failure to produce and retain adequate documentation increases the risk that errors or misappropriations will occur without prompt detection.

Deficiency 5: A TEES employee inappropriately signed collection documentation

A TEES employee told investigators that they signed an inventory control sheet during the summer of 2023 for a fundraiser that was held in the spring of 2023, for which the TEES employee was not involved with the sales of those concessions, nor any count of inventory. The TEES employee further stated that she was asked to sign the control sheet by the former TEES bookkeeper to move the paperwork process forward.

TEES officials indicated that they have corrected or intend to correct these deficiencies.
