



COMPTROLLER'S INVESTIGATIVE REPORT

Hawks Dugout Club

December 9, 2025

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JASON E. MUMPOWER
Comptroller

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Dr. Jean Luna-Vedder, Director of Schools
621 Gracey Ave
Clarksville, TN 37040

Clarksville-Montgomery County School System Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Hawks Dugout Club, 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 19th 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 "J.E. Mumpower", written over the printed name.

Jason E. Mumpower
Comptroller of the Treasury

JEM/MLC

INVESTIGATIVE REPORT

Hawks Dugout Club

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Hawks Dugout Club. The investigation was limited to selected records for the period June 2023 through September 2024. The results of the investigation were communicated with the Office of the District Attorney General of the 19th Judicial District.

BACKGROUND



Rossvie High School (school), located in Clarksville, Tennessee, is part of the Clarksville-Montgomery County School System and serves students in grades 9 through 12. The Hawks Dugout Club (club) is a school support organization led by parents and other volunteers to support and promote the school's baseball team.

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.

INTERNAL CONTROL AND COMPLIANCE DEFICIENCIES

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

Deficiency 1: Club officials failed to ensure collections were deposited timely and that deposit slips included an itemized listing of checks

- A. Club officials failed to ensure that club funds were deposited timely

Club officials failed to ensure that club funds collected from multiple fundraisers were deposited within three days as required by the *Model Financial Policy*. Investigators noted concessions collections for games in February, March, and April 2024 were held for several months before being deposited into the club's bank account in September 2024. Investigators also noted the club's Venmo collections were held in the Venmo account instead of being transferred to the club's bank account within three days. A delay in depositing funds weakens internal controls over collections and increases the risk of fraud and misappropriation.

B. Club officials failed to include an itemized listing of checks with all deposit slips

Club officials failed to include an itemized listing of checks with all deposit slips as required by the *Model Financial Policy*. Failure to itemize checks weakens the ability to account for and reconcile deposits and increases the risk of fraud and misappropriation.

Deficiency 2: Club officials failed to document, adequately account for, and retain documentation for all collections

Club officials failed to oversee, document, or adequately account for fundraising and other collection activities. Providing adequate accountability and oversight of collections helps ensure all collections are properly deposited and used to further the goals and objectives of the club. As a result, investigators could not verify the accuracy and completeness of the amounts recorded as collected and whether all collections were deposited.

Deficiency 3: Club officials failed to retain adequate supporting documentation for some disbursements

Club officials failed to retain adequate supporting documentation for some disbursements. Tenn. Code Ann. § 49-2-604(c) requires that a school support organization maintain, at a minimum, detailed statements of receipts and disbursements for at least four (4) years and be available for request by any member of the organization, principal, director of schools, or the director's designee, or the office of the comptroller of the treasury. The *Model Financial Policy* requires school support organizations to obtain and file invoices for all disbursements to document that funds were used appropriately. Requiring documentation, such as invoices or receipts, allows club officers to verify that the payment is proper and reasonable. Without adequate supporting documentation, investigators were unable to determine whether some of the club's disbursements were for legitimate expenses.

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