TENNESSEE COMPTROLLER OF THE TREASURY

COMPTROLLER'S INVESTIGATIVE REPORT

Volunteer Touchdown Club

June 11, 2026

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF INVESTIGATIONS

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

June 11, 2026

Hawkins County School District
200 North Depot Street
Rogersville, TN 37857

Hawkins County School Officials:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Volunteer Touchdown 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 3rd 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

Volunteer Touchdown Club

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Volunteer Touchdown Club. The investigation was initiated after Volunteer Touchdown Club officers reported questionable activity. The investigation was limited to selected records for the period July 1, 2024, through January 23, 2025. The results of the investigation were communicated with the Office of the District Attorney General of the 3rd Judicial District.

BACKGROUND

Volunteer Comprehensive High School (VHS), located in Church Hill, Tennessee, is part of the Hawkins County School District and serves students in grades 9 through 12. The Volunteer Touchdown Club (VTC) is a school support organization (SSO) led by parents and other volunteers to support and promote the VHS football team.

The VTC primarily operates from July through November, collecting funds from a souvenir shop, parking, and various fundraisers, and disbursing funds for equipment, souvenir shop inventory, fundraiser costs, player meals and snacks, and other football-related expenses. The VTC officers include a president, vice-president, treasurer, and secretary. Former VTC treasurer, Brittany Clawson, served from March 28, 2024, until January 23, 2025, when the VTC board removed her from the position. Clawson was responsible for managing the VTC's PayPal account, making purchases, maintaining financial records, and collecting and depositing funds.

The School Support Organization Financial Accountability Act, codified at Tenn. Code Ann. § 49-2-601 *et. seq*. provides that officers of the VTC, like officers of all other SSOs, 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. FORMER VOLUNTEER TOUCHDOWN CLUB TREASURER, BRITTANY CLAWSON, MISAPPROPRIATED FUNDS TOTALING AT LEAST $4,223.91

During the investigative period, Clawson misappropriated VTC funds totaling at least $4,223.91, as follows:

A. Clawson misappropriated funds totaling at least $3,276.82 through unauthorized payments from the VTC PayPal account to her personal PayPal account

From August 6, 2024, through October 8, 2024, Clawson made six unauthorized payments from the VTC's PayPal account totaling $3,276.82 to her personal PayPal account. These funds were subsequently transferred from Clawson's personal PayPal account to a separate bank account unrelated to VTC purposes or operations.

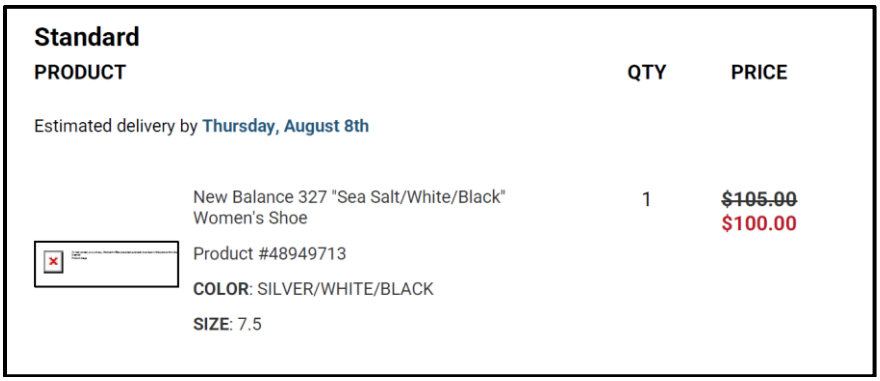
Summary of Misappropriated PayPal Transfers

Date	Amount
8/6/2024	$ 200.00
8/6/2024	$ 1,003.11
8/26/2024	$ 1,355.00
9/24/2024	$ 300.00
10/5/2024	$ 218.71
10/8/2024	$ 200.00
Total	**$ 3,276.82**

B. Clawson misappropriated funds totaling $947.09 through unauthorized payments from the VTC PayPal account for personal retail purchases

Clawson made unauthorized payments from the VTC PayPal account for personal retail purchases totaling at least $947.09. The personal retail purchases included men's training socks and running shoes, children's shoes, women's shoes, and two pairs of sunglasses **(Refer to Exhibit 1)**. The quantity of men's socks and shoes purchased was insufficient to support the VHS football team.

Exhibit 1



A pair of women's shoes purchased by Clawson on 8/1/2024 using the VTC PayPal account

The table below summarizes Clawson's misappropriation:

Summary of Misappropriation		
A.	PayPal Transfers	$ 3,276.82
B.	Retail Purchases	$ 947.09
Total Misappropriation		**$ 4,223.91**

2. FORMER VOLUNTEER TOUCHDOWN CLUB TREASURER, BRITTANY CLAWSON, MADE QUESTIONABLE DISBURSEMENTS TOTALING AT LEAST $16,951.31

During the investigative period, Clawson made questionable disbursements from the VTC PayPal account totaling at least $16,951.31, as follows:

A. Clawson made questionable retail and grocery purchases totaling at least $13,910.62

Clawson made questionable retail and grocery purchases using the VTC PayPal account totaling at least $13,910.62. These questionable purchases occurred at grocery and general merchandise stores, athletic retailers, a beauty supply store, a women's apparel store, a grocery delivery service, and an artisan-focused retailer. Investigators were unable to determine if the purchases were for VTC purposes due to a lack of supporting documentation.

B. Clawson made questionable VTC PayPal payments to individuals

Clawson made two questionable VTC PayPal payments to individuals totaling $700. Investigators could not determine the purpose of the transactions due to a lack of supporting documentation.

C. Clawson made questionable VTC PayPal payments for restaurant purchases

Clawson made three questionable VTC PayPal payments for restaurant purchases totaling $243.41. Investigators could not determine whether the transactions were for the sole benefit of the VTC due to a lack of supporting documentation. The questionable purchases included payments to a diner, a fast-food restaurant, and a food delivery service **(Refer to Exhibit 2)**.

Exhibit 2

09/11/2024	General PayPal Debit Mastercard Transaction: DD *DOORDASH SANTAFEME - SAN FRANCISCO, CA ID: 8RH27143M09065123	USD	-75.18

Food delivery service transaction by Clawson using the VTC PayPal account

D. Clawson made a questionable medical payment

On September 12, 2024, Clawson made a questionable payment from the VTC PayPal account to a local medical office totaling $45. Investigators could not determine the purpose or legitimacy of the payment due to a lack of supporting documentation.

E. Clawson made questionable payments without sufficient payee information

Clawson made questionable payments without sufficient payee information from the VTC PayPal account totaling $2,052.28. Without sufficient documentation, investigators could not determine the payee or the purpose of the payments.

The following table summarizes the questionable disbursements:

Summary of Questionable Disbursements		
A.	Retail and Grocery Purchases	$ 13,910.62
B.	Payments to Individuals	$ 700.00
C.	Restaurant Purchases	$ 243.41
D.	Medical Payment	$ 45.00
E.	Miscellaneous	$ 2,052.28
Total Questionable Disbursements		**$ 16,951.31**

3. INVESTIGATORS COULD NOT DETERMINE IF FORMER VOLUNTEER TOUCHDOWN CLUB TREASURER, BRITTANY CLAWSON, DEPOSITED ALL CASH AND ELECTRONIC COLLECTIONS

According to VTC officers, during the investigative period, Clawson accepted cash and electronic collections through the VTC PayPal account and in-person for souvenir shop sales and parking collections but did not deposit collections into the VTC bank account. Investigators identified $2,730.69, which was electronically paid by individuals to the VTC PayPal account, but could not determine the purpose of the collections or the amount of cash collected and not deposited due to a lack of supporting documentation.

On June 1, 2026, the Hawkins County Grand Jury indicted Brittany Clawson on one count of Theft of $2,500 to $10,000.

The charges and allegations contained in the indictment are merely accusations of criminal conduct, and not evidence. The defendant is presumed innocent unless and until proven guilty beyond a reasonable doubt and convicted through due process of law.

Volunteer Touchdown Club Investigation Exhibit

INTERNAL CONTROL DEFICIENCIES

Our investigation revealed deficiencies in internal control, some of which contributed to Clawson's ability to perpetrate her misappropriation without prompt detection. These deficiencies included:

Deficiency 1: Volunteer Touchdown Club officers failed to implement adequate segregation of duties

VTC officers failed to adequately segregate their duties. Clawson was responsible for operating the VTC's PayPal account, making purchases, accounting for funds, and collecting and depositing funds. The *Model Financial Policy* states, "Duties shall be segregated between officers and members of the SSO. No one person within the SSO shall be in control of a transaction from inception to recording." Allowing one individual to have exclusive control over all financial duties of a transaction increases the risk of fraud without prompt detection.

Deficiency 2: Volunteer Touchdown Club officers failed to safeguard and maintain accurate records

VTC officers failed to require or retain bylaws, financial policies, bank reconciliations, imaged deposit slips and checks, and supporting documentation for collections and disbursements. Due to the lack of supporting documentation, investigators could not determine if collections were accurate or deposited in full. Due to the lack of bank reconciliations, VTC officers were unaware that the VTC bank account was charged three times for insufficient funds totaling $90. According to the *Model Financial Policy*, bylaws, financial policies, and official minutes of all meetings are "considered permanent records as long as the SSO exists and shall be maintained for at least four years after dissolution of the SSO." In addition, "All collection and disbursement records, bank statements, imaged checks, receipts/invoices for disbursements…shall be organized, and maintained by the treasurer or bookkeeper by fiscal year. These records must be maintained for at least four years." The lack of VTC organizational and financial records greatly increases the risk that fraud, waste, abuse, and avoidable charges will occur without prompt detection.

Deficiency 3: Volunteer Touchdown Club officers failed to document officer responsibilities and accounting and internal control policies and procedures

VTC officers failed to document officer responsibilities and formal written accounting and internal control policies and procedures for VTC operations. The *Model Financial Policy* states, "Accounting and internal control policies and procedures must be designed and implemented to ensure compliance with laws and regulations...Accounting and internal control policies and procedures must be documented and approved by the officers and/or board of directors at a regular meeting." Establishing and documenting officer responsibilities and sound internal controls ensures that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation.