



State of Tennessee

Justin P. Wilson, State Comptroller

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Unicoi County High School Band Director Charged with Theft Following Comptroller's Investigation

An audit report released today provides new details about the misconduct of Unicoi County High School's former band director, who was arrested following a joint investigation by the Comptroller's Division of Municipal Audit and the Erwin Police Department.

Brad Williams was arrested earlier this month on one count of theft over \$1,000 and is scheduled to appear on September 2 in Unicoi County General Sessions Court. Williams has resigned from his position as high school band director.

The auditors' report on the case details how Williams improperly charged more than \$10,000 in personal expenses and fees to a credit card account set up on behalf of the band boosters.

The credit card account was opened in 2006 by Williams under the name of "Unicoi Co Band Boosters, Brad Williams." The account was supposed to be used to purchase items for the booster club, including concession supplies, but Williams used the card for personal cash advances, airline tickets and a rental car.

Between 2006 and 2010, Williams paid only \$1,233 towards his \$10,000 balance of personal purchases while instructing the booster club to pay \$25,500 on the card balance, which included most of his personal charges. Williams admitted to auditors that booster club officers and members were unaware that he was using the card for his own personal benefit.

In their report, auditors indicate that shortly after their meeting with Williams, he repaid \$6,330 to the band boosters.

Auditors also noted that on May 10, Williams deposited \$3,900 from the Apple Festival parking lot fundraiser held last October. Williams claimed the money was left in his closet at home and had been forgotten about for seven months.

The May deposit occurred shortly after Williams' wife, Angie Williams, admitted to auditors that she had used county money to cover some of their personal expenses while she worked as a county school system employee. Angie Williams has been charged with theft from the county school system.

The report also indicates that as band director, Brad Williams was improperly acting as the treasurer for the band boosters. Auditors noted that, according to the School Support Organization Financial Accountability Act, “a school representative may not act as a treasurer or bookkeeper for a school support organization.”

Acting as band director and treasurer for the band boosters, Brad Williams was able to determine which expenses were to be paid and how checks were to be prepared. Additionally, as treasurer, he was responsible for maintaining collection records, preparing and making deposits for the boosters and reconciling bank statements. The report noted that the lack of adequate separation of duties allowed Williams’ actions to go undetected by the board.

The report also faults the band boosters for not keeping proper collection records from fundraising activities and suggests the band booster president and board take immediate corrective actions to resolve these issues.

“It is important for the officers and members of booster groups and similar school support organizations to follow good business practices when money is changing hands,” Comptroller Justin P. Wilson said. “Because such groups are often small and the people involved know each other, there may be a temptation to be less formal in handling and accounting for money than larger organizations or businesses tend to be. However, developing and following a system of checks and balances is an important step to help prevent fraud, waste and abuse. I commend not only our auditors, but members of the Erwin Police Department for working so diligently on this case.”

“Such a blatant abuse of the trust that exists among school representatives and booster clubs is unconscionable,” added Dennis Dycus, director of the Division of Municipal Audit. “Mr. Williams betrayed the trust placed in him by the parents and students and has not only injured his own reputation, but he has also marred the image of the booster club.”

The report can be viewed online at:

<http://www.comptroller1.state.tn.us/repository/MA/Investigative/unicoihighschoolbandboosters.pdf>

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Media contact: Blake Fontenay, Communications Director, (615) 253-2668 or blake.fontenay@tn.gov

[Tennessee Comptroller of the Treasury](#)

State Capitol Nashville, TN 37243

Phone: (615) 741-2501

Email: comptroller.web@tn.gov