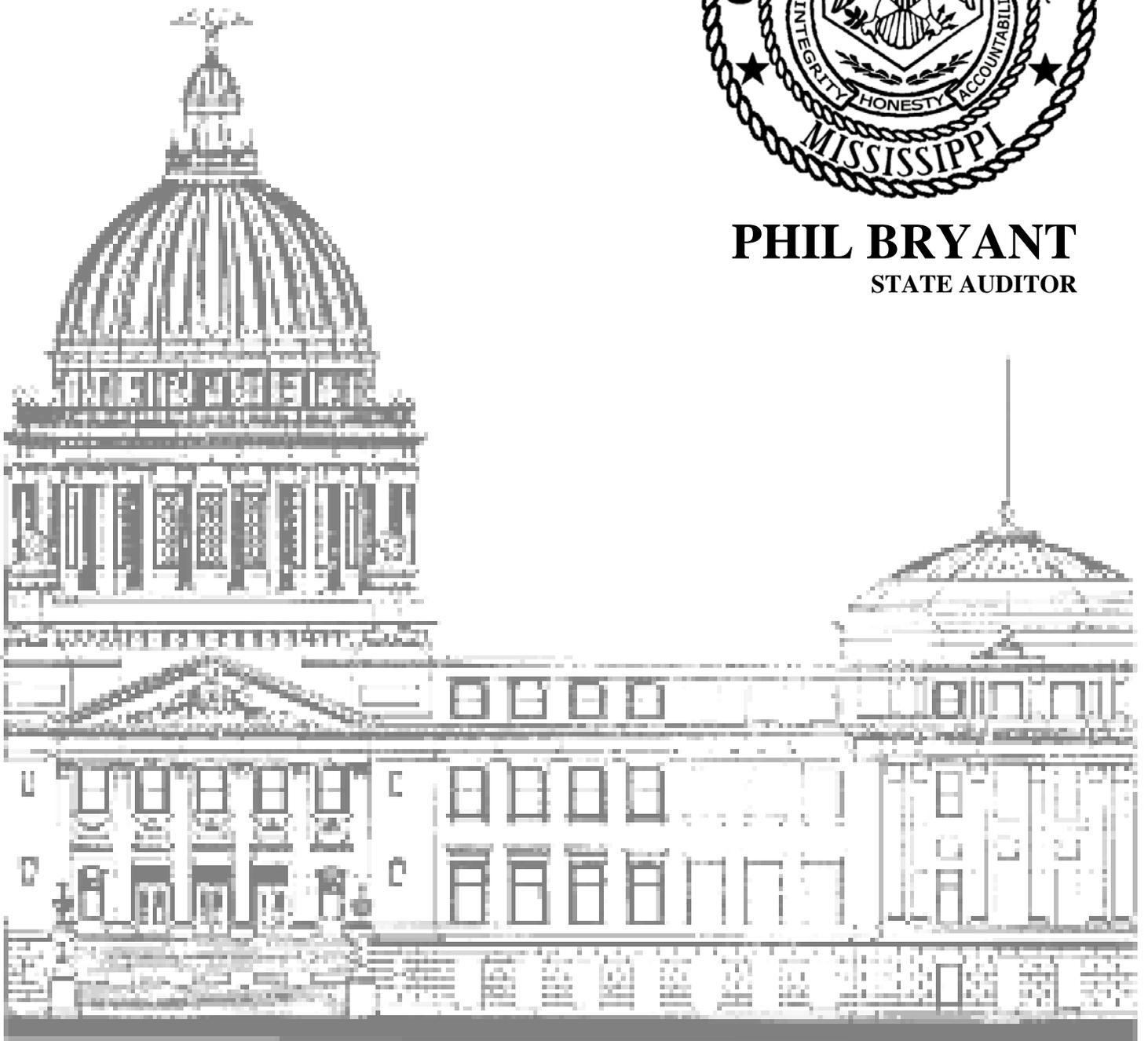


# AUDIT EXCEPTIONS REPORT

## FISCAL YEAR 2005



**PHIL BRYANT**  
STATE AUDITOR





## **Office of the State Auditor**

**County Audit Section  
Investigative Audit Division**

A legally mandated account of misappropriated or misspent public funds and the actions taken by the Office of the State Auditor for their recovery and return to the appropriate entities in Fiscal Year 2005.

### **AUDIT EXCEPTIONS REPORT FISCAL YEAR 2005**

**PUBLISHED IN ACCORDANCE WITH  
THE REQUIREMENTS OF  
SECTIONS 7-7-77, 7-7-79, 7-7-217 AND 7-7-219  
MISSISSIPPI CODE ANNOTATED (1972)**

**PHIL BRYANT  
STATE AUDITOR**

*The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability.*



OFFICE OF THE STATE AUDITOR  
PHIL BRYANT  
AUDITOR

July 31, 2005

Honorable Haley Barbour, Governor  
Honorable Amy Tuck, Lieutenant Governor  
Honorable Tate Reeves, Treasurer  
Honorable William J. McCoy, Speaker of the House  
Honorable Travis Little, President Pro Tempore of the Senate  
Honorable J. P. Compretta, Speaker Pro Tempore of the House  
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware, it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2005, as required by Sections 7-7-77, 7-7-79, 7-7-217 and 7-7-219, Mississippi Code Annotated (1972). This letter is a summary of the Special Report on Audit Exceptions for Fiscal Year 2005. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2005.pdf>.

An audit "*exception*" indicates that a violation of the law has resulted in public funds being misappropriated or spent incorrectly. The term also means that money must be repaid.

Page Two  
July 31, 2005

The “*exceptions*” included under the County Audit Section may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the county general fund when an audit exception was taken by the Office of the State Auditor. To those officials who cooperated with this effort we are sincerely grateful. Both the taxpayers and this agency benefited from their willingness to assure accountability in county government. These incidents are primarily those involving excesses of the salary cap for circuit and chancery clerks and are recorded as “*paid in full and settled to the appropriate fund directly.*”

Additionally, this report includes the formal demands for repayment made by the State Auditor and the cases referred by this office to the Office of the Attorney General for litigation. The report also discusses the cases that were closed by settlement, collection, litigation or dismissal.

The County Audit Section was responsible for recovering misspent funds or disallowed expenditures totaling \$33,471.52. Additionally, the County Audit Section, through the audit process was responsible for the proper settlement of unidentified funds and assessments due entities totaling \$163,035.50. The Investigative Division issued 19 written demands for \$687,773.26 and recovered misspent or embezzled funds totaling \$838,193.86.<sup>1</sup> The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2005, was \$1,034,700.88.

As in the past we at the Office of the State Auditor pledge to perform our jobs with integrity, honesty and a commitment to excellence. We will strive to protect the public’s trust through evaluations of accounting practices and aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Sincerely,



PHIL BRYANT  
State Auditor

PB: jcs

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<sup>1</sup> *This amount reflects funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in this amount.*

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**EXCEPTIONS  
TAKEN BY THE  
COUNTY AUDIT SECTION**

**HUMPHREYS COUNTY**

**Former Chancery Clerk Lawrence Browder** **\$9,410.00**  
Excess Fees For Fiscal Year 2003

**Status:** On April 27, 2005, Browder entered into agreement to pay \$2,000.00 per month beginning, June 1, 2005. For Fiscal Year 2005, payments in the amount of \$1,438.00 were received leaving a balance of \$7,972.00.

**JONES COUNTY**

**Former Chancery Clerk Wayne T. Myrick** **\$10,797.00**  
Fee Journal Exception 2003

**Status:** Paid in full and settled to the appropriate fund directly.

**LAFAYETTE COUNTY**

**Former Chancery Clerk Bill Plunk**  
Fee Journal Exception 2003 **\$10,872.32**  
Unauthorized Payroll Amounts **\$3,696.20**

**Status:** Paid in full and settled to the appropriate fund directly.

**LEAKE COUNTY****LEAKE COUNTY ELECTION COMMISSIONERS**

**Annie Hudson** **\$350.00**  
**Fannie Jones** **\$280.00**  
**Donna Rawson** **\$280.00**  
**Linda Sanders** **\$350.00**  
**Janie Walker** **\$350.00**  
Excess Fees for Calendar Year 2003

**Status:** Paid in full and settled to the appropriate fund directly.



**LINCOLN COUNTY**

**Circuit Clerk Terry Watkins** **\$4,658.00**  
Fee Journal Exception 2003

**Status:** Paid in full and settled to the appropriate fund directly.

**PRENTISS COUNTY**

**Circuit Clerk J.F. "Bud" Green** **\$400.00**  
Excess Fees for Fiscal Year 2003

**Status:** Paid in full and settled to the appropriate fund directly.

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**EXCEPTIONS  
TAKEN BY THE  
INVESTIGATIVE AUDIT DIVISION**



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**ALCORN COUNTY****DISTRICT ATTORNEY'S OFFICE****Former Secretary Brooke Tomlinson****\$7,718.00**

Embezzlement

**Status:** Formal written demand was issued on March 16, 2005, and transmitted to the Office of the Attorney General on April 11, 2005. For Fiscal Year 2005, payments in the amount of \$2,500.00 were received leaving a balance of \$5,218.00.

**AMITE COUNTY****COUNTY OFFICIAL****Former Secretary Dorothy Jones****\$13,323.66**

Embezzlement

**Status:** Formal written demand was issued on January 27, 2003, and transmitted to the Office of the Attorney General on April 29, 2003. On October 11, 2002, Jones pled guilty to one (1) count of Embezzlement and entered the Pre-trial Intervention Program for three (3) years. Jones was ordered to pay restitution of \$13,323.66. For Fiscal Year 2005, payments in the amount of \$4,017.00 were received leaving a balance of \$9,306.66.

**ATTALA COUNTY****MUNICIPALITY OF SALLIS****Former City Clerk Tina Renee McLellan****\$25,272.10**

Embezzlement

**Status:** On August 23, 2004, McLellan was placed in the Pre-trial Diversion Program for three (3) years. McLellan was ordered to pay restitution in the amount of \$25,272.10. Paid in full and settled to the appropriate entity.

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**CHICKASAW COUNTY****HOUSTON SCHOOL DISTRICT****Superintendent of Education Steve Coker****\$312.57**

Misuse of Public Funds

**Status:** Paid in full and settled to the appropriate entity.**CLAIBORNE COUNTY****COUNTY OFFICIAL****\$160,377.43****Former Tax Collector Mary Jones**

Embezzlement

**Status:** On June 5, 2004, Jones entered a plea of guilty to three (3) counts of Embezzlement. Jones was sentenced to ten (10) years on each count, to run concurrently, with five (5) years to serve. Jones will be placed on three (3) years post release supervision. Jones was ordered to pay restitution of \$110,502.38. Formal written demand was issued on July 6, 2004, and transmitted to the Office of the Attorney General on August 6, 2004. For Fiscal Year 2005, payments in the amount of \$100,000.00 were received leaving a balance of \$60,377.43.

**CLARKE COUNTY****CHICKASAWHAY NATURAL GAS DISTRICT****Former Mayor James T. Blackburn****\$450.22****Former Manager Randy Fleming****\$1,319.52**

Misuse of Public Funds

**Status:** Paid in full and settled to the appropriate entity.

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**CLAY COUNTY****COUNTY OFFICIAL**

**Sheriff Laddie Huffman** **\$5,902.50**  
Abuse of Office

**Status:** Huffman repaid a total of \$5,002.50 to Clay County through the Mississippi Ethics Commission and \$900.00 to the Office of the State Auditor, for improper use of inmate labor and improper use of county vehicles. Paid in full and settled to the appropriate entity.

**COAHOMA COUNTY****MISSISSIPPI YAZOO DELTA LEVEE BOARD**

<b>Cesar Felton</b>	<b>\$2,090.59</b>
<b>Willie Gregory</b>	<b>\$4,967.31</b>
<b>Bobby Rushing</b>	<b>\$3,356.24</b>
<b>Ralph Sewell</b>	<b>\$3,110.47</b>
<b>David Williams</b>	<b>\$1,006.54</b>
<b>Ted Winters</b>	<b>\$148.60</b>
<b>Sykes Sturdivant</b>	<b>\$175.00</b>
<b>Jerry Caffey</b>	<b>\$586.82</b>
<b>Clarence Cariker</b>	<b>\$97.20</b>

Misuse of Public Funds

**Status:** Payments in the amount of \$15,538.77 have been paid to the Office of the State Auditor and directly to the entity for the recovery of misused funds. Investigation is ongoing.

**COVINGTON COUNTY****COUNTY OFFICIAL**

**Former Justice Court Clerk Susan "Dess" Kelly** **\$52,972.79**  
Embezzlement

**Status:** Paid in full to the Office of the State Auditor and the appropriate entities. Investigation is ongoing.

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**COVINGTON COUNTY-cont'd****COUNTY OFFICIAL****Supervisor District 3 Jimmy White****\$4,294.95**

Work on Private Property

**Status:** Paid in full and settled to the appropriate entity.**DESOTO COUNTY****COUNTY OFFICIAL****Former Deputy Tax Collector Peggy Ann Rodgers****\$2,298.66**

Embezzlement

**Status:** Formal written demand was issued on November 1, 2002, and transmitted to the Office of the Attorney General on December 2, 2002. On January 8, 2003, Rodgers pled guilty to Embezzlement under an order of non-adjudication and was sentenced to three (3) years probation. Rodgers was ordered to pay restitution in the amount of \$1,954.75. For Fiscal Year 2005, balance of \$603.51 was paid in full and settled to the appropriate entity.

**FORREST COUNTY****HATTIESBURG PUBLIC SCHOOLS****Former Superintendent James Davis**

Improper Expenditures

**\$6,500.00****Status:** Paid in full and settled to the appropriate entity.**COUNTY OFFICIAL****Former Deputy Tax Collector Stevie Hudson****\$3,595.33**

Embezzlement

**Status:** Payment in the amount of \$3,595.33 was received and settled to the appropriate entity. The investigation is ongoing.

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**FORREST COUNTY-cont'd****PEARL RIVER COMMUNITY COLLEGE****Former Remote Sensing Education and  
Training Coordinator Scott Blouin****\$72,305.30**

Embezzlement

**Status:** On November 23, 2004, Blouin pled guilty to Conspiracy and Fraudulent Statements and Representations. Sentencing is deferred for five (5) years. Blouin was ordered to pay restitution in the amount of \$72,305.30. Paid in full and settled to the appropriate entity.

**FRANKLIN COUNTY****MS DEPARTMENT OF HUMAN SERVICES TEMPORARY ASSISTANCE  
FOR NEEDY FAMILIES-SUBGRANTEE****Former Pastor of Emmanuel Full Gospel Church  
Derwin Rogers****\$123,338.28**

Embezzlement

**Status:** Formal written demand was issued on March 23, 2005, and transmitted to the Office of the Attorney General on April 22, 2005.

**GEORGE COUNTY****COUNTY OFFICIALS****Former Tax Collector Towana Wright****\$416,889.99**

Failure to Perform Duties

**Status:** Formal written demand was issued on August 29, 2003, and transmitted to the Office of the Attorney General on September 29, 2003.

**Former Supervisor District 2 J.E. Pope****\$25,572.99**

Work on Private Property

**Status:** Paid in full and settled to the appropriate entity.

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**HARRISON COUNTY****COUNTY OFFICIAL**

**Former Deputy Circuit Clerk Gregory E. Jones** **\$246,105.40**  
Uttering Forgery and Embezzlement

**Status:** On May 5, 2003, Jones pled of guilty to one (1) count of Embezzlement. Formal written demand was issued on May 5, 2003 and transmitted to the Office of the Attorney General on June 5, 2003. For Fiscal Year 2005, payments in the amount of \$5,060.00 were received leaving a balance of \$80,825.44.

**HARRISON COUNTY SCHOOL DISTRICT**

**Former School Employee Ginger Talley** **\$33,665.27**  
Embezzlement

**Status:** Talley pled guilty to Embezzlement and was placed into a twenty-four (24) month Pre-trial Intervention Program and was ordered to make restitution in the amount of \$33,665.27. Court ordered demand was issued on May 10, 2005 in the amount of \$33,665.27. For Fiscal Year 2005, payments in the amount of \$21,741.69 were received leaving a balance of \$11,923.58.

**UNIVERSITY OF SOUTHERN MISSISSIPPI*****J. L. Scott Marine Education Center and Aquarium***

**Former Gift Shop Manager James R. Hilton** **\$211,063.14**  
Embezzlement

**Status:** On February 3, 2004, Mr. Hilton pled guilty to one (1) count of Embezzlement in Federal Court. Hilton was sentenced on May 4, 2004, to serve fifteen (15) months, three (3) years supervised release and ordered to pay restitution of \$100,000.00. Formal written demand was issued on May 3, 2004, and transmitted to the Office of the Attorney General on June 3, 2004. For Fiscal Year 2005, payments in the amount of \$225.00 were received leaving a balance of \$210,838.14.

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**HARRISON COUNTY-cont'd****HARRISON COUNTY DEVELOPMENT COMMISSION**

**Former Executive Mike Olivier** **\$6,582.31**  
Misuse of Public Funds

**Status:** On July 13, 2004, a formal written demand was issued. On August 12, 2004, the demand was paid in full and settled to the appropriate entities.

**HINDS COUNTY****JACKSON PUBLIC SCHOOLS**

**Former Principal Karl Twyner** **\$26,635.33**  
Misuse of Public Funds

**Status:** Formal written demand was issued on October 29, 2003, and transmitted to the Office of the Attorney General on December 1, 2003.

**Former Tire Mechanic James E. Carter** **\$83,854.99**  
**Former Tire Mechanic Jimmy Stewart (Deceased)** **\$52,359.33**  
Embezzlement

**Status:** Formal written demand was issued on August 18, 2003, and transmitted to the Office of the Attorney General on September 18, 2003. On November 12, 2004, Carter pled guilty to Embezzlement, and was sentenced to one (1) year house arrest and restitution of \$2,400.00. For Fiscal Year 2005, payments in the amount of \$51,200.00 were received leaving a balance of \$32,654.99.

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**HINDS COUNTY-cont'd****CLINTON PUBLIC SCHOOLS**

**Former Junior High Bookkeeper Kim Renee Peel** **\$28,852.33**  
Embezzlement

**Status:** Formal written demand was issued on February 17, 1998, and transmitted to the Office of the Attorney General on April 15, 1998. Peel was sentenced on June 14, 1999, to a five (5) year suspended sentence with restitution to be paid in equal monthly installments. For Fiscal Year 2005, payments in the amount of \$300.00 were received leaving a balance of \$10,202.33.

**MS DEPARTMENT OF HUMAN SERVICES TEMPORARY ASSISTANCE FOR NEEDY FAMILIES-SUBGRANTEE**

**Owner of Miss Vera's Daycare**  
**Vera Keahey** **\$5,041.93**  
Misuse of Public Funds

**Status:** Paid full and settled to the appropriate entity.

**MISSISSIPPI AGRIBUSINESS COUNCIL**

**Former Executive Director Fred Heindl** **\$168,383.00**  
Embezzlement

**Status:** On May 21, 2002, Heindl pled guilty to Embezzlment. On April 5, 2004, Heindl was ordered to serve from Friday at 6:30 p.m. to Sunday at 6:30 p.m. for one (1) year, at the Hinds County Detention Center and one (1) year probation. Heindl was ordered to repay \$168,383.00. For Fiscal Year 2005, payment in the amount of \$400.00 was received.

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**HINDS COUNTY-cont'd****MISSISSIPPI AGRIBUSINESS COUNCIL****Consultant Glenn Patterson**

Money Laundering **\$36,736.00**

**Status:** On March 28, 2005, Patterson was sentenced to serve eighteen (18) months in Federal prison and was ordered to pay restitution in the amount of \$36,736.00. For Fiscal Year 2005, payment in the amount of \$15,000.00 was paid to the United States District Court, Southern District of Mississippi, leaving a balance of \$21,736.00.

**HOLMES COUNTY****MUNICIPALITY OF DURANT****Former Dispatcher Thawanna Fleming****\$12,265.81**

Embezzlement

**Status:** On May 11, 2004, Fleming pled guilty to one (1) count of Embezzlement and to one (1) count of Tampering with Records. Fleming was ordered to pay restitution, to the Municipality of Durant, in the amount of \$490.00. Fleming entered into the Intensive Supervision Program. Formal written demand was issued on February 25, 2005, and transmitted to Office of the Attorney General on April 25, 2005. For Fiscal Year 2005, payments in the amount of \$490.00 were received leaving a balance of \$11,775.81.

**MUNICIPALITY OF LEXINGTON****Former City Clerk Pamela Aldridge Williams****\$44,304.54**

Embezzlement

**Status:** On May 3, 2005, Williams pled guilty to Embezzlement, and was sentenced to six (6) years at Mississippi Department of Corrections. Williams was placed on three (3) years probation and was ordered to make restitution in the amount of \$12,902.62. For Fiscal Year 2005, the additional court ordered restitution was paid in full and settled to the appropriate entity.

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**HUMPHREYS COUNTY****COUNTY OFFICIAL****Former Chancery Clerk Lawrence Browder** **\$13,686.00**

Exceeded Fee Cap

**Status:** Paid in full and settled to the appropriate entity.**MUNICIPALITY OF BELZONI****Former City Clerk Sandra Marie Ray** **\$2,412.18**

Failure to Deposit Funds

**Status:** Formal written demand was issued on February 16, 2001, and transmitted to the Office of the Attorney General on March 16, 2001.**ITAWAMBA COUNTY****COUNTY OFFICIAL****Former Supervisor District 2 J. T. Farris** **\$8,216.80**

Conversion of Public Property to Personal Use

**Status:** Formal written demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000.**ITAWAMBA COMMUNITY COLLEGE****Former Secretary Kaye Loden (Deceased)** **\$214,947.06**

Embezzlement

**Status:** As a result of the death of former Secretary Kaye Loden, formal written demand was issued to the bonding company on June 7, 2004, and transmitted to the Office of the Attorney General on July 7, 2004.

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**JACKSON COUNTY****COUNTY OFFICIALS****Former Deputy Tax Collector Jo Ann Hart** **\$18,459.76**

Embezzlement

**Status:** Formal written demand was issued on June 8, 2004, and transmitted to the Office of the Attorney General on July 8, 2004. On November 23, 2004, Hart pled guilty to Embezzlement and was sentenced to three (3) years probation. Restitution was made prior to sentencing. For Fiscal Year 2005, the balance of \$16,455.39 was paid in full and settled to the appropriate entity.

**Former Sheriff's Office Bookkeeper Lou Thrash Carnley** **\$235,572.62**

Embezzlement

**Status:** Formal written demand was issued December 3, 2001, and transmitted to the Office of the Attorney General on January 2, 2002. On January 21, 2003, Carnley pled guilty to Embezzlement. On March 14, 2003, Carnley was sentenced to five (5) years with four (4) years suspended and one (1) year to serve and four (4) years non-supervised probation. Carnley was ordered to pay restitution in the amount of \$178,192.32. For Fiscal Year 2005, payments in the amount of \$2,000.00 were received leaving a balance of \$231,822.62.

**MUNICIPALITY OF MOSS POINT****Former Property Maintenance Supervisor Charles James, Jr.** **\$3,115.67**

Embezzlement

**Status:** James pled guilty to Embezzlement and was sentenced to five (5) years supervised probation, to pay restitution and costs. Formal written demand was issued on May 22, 2000, and transmitted to the Office of the Attorney General on June 22, 2000. For Fiscal Year 2005, payments in the amount of \$348.25 were received leaving a balance of \$1,071.67.

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**JACKSON COUNTY-cont'd****PASCAGOULA MUNICIPAL SEPARATE SCHOOL DISTRICT**

**Former Athletic Department Secretary Cecilia Stringer** **\$31,330.50**  
Embezzlement

**Status:** On May 7, 2004, Stringer was indicted on twelve (12) counts of Embezzlement. Formal written demand was issued on June 8, 2004, and transmitted to the Office of the Attorney General on July 8, 2004.

**MOSS POINT SCHOOL DISTRICT**

**Former Moss Point High School Bookkeeper Mary Nelson** **\$38,356.12**  
Embezzlement

**Status:** On November 19, 2003, a formal written demand was issued, and transmitted to the Office of the Attorney General on December 18, 2003. On August 2, 2004, Nelson pled guilty to three (3) counts of Embezzlement. On August 31, 2004, Nelson was sentenced to one (1) year house arrest and five (5) years post release supervision and restitution of \$14,814.80. For Fiscal Year 2005, payments in the amount of \$2,924.50 were received leaving a balance of \$12,890.30.

**JEFFERSON COUNTY****MUNICIPALITY OF FAYETTE**

**Water Department Employee King Anderson** **\$208.52**  
Work on Private Property

**Status:** Paid in full and settled to the appropriate entity.

**JEFFERSON DAVIS COUNTY****COUNTY OFFICIAL**

**Tax Collector's Bookkeeper/Office Manager**  
**Kelley Ross Brown** **\$13,477.45**  
Missing Funds

**Status:** Formal written demand was issued on January 8, 2004, and transmitted to the Office of the Attorney General on February 9, 2004.

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**JONES COUNTY****COUNTY OFFICIAL**

**Former Dentention Center Nurse Lynette Husband** **\$52,987.10**  
Embezzlement

**Status:** Formal written demand was issued on January 19, 1999, and transmitted to the Office of the Attorney General on February 18, 1999. On December 18, 1998, Husband was sentenced to pay restitution of \$18,000.00. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division for court-ordered restitution payments. For Fiscal Year 2005, payments in the amount of \$2,400.00 were received leaving a balance of \$16,436.50.

**JONES COUNTY PUBLIC SCHOOL DISTRICT**

**Former Bookkeeper Gerilyn E. Murphy** **\$146,235.42**  
Uttering Forgery

**Status:** Formal written demand was issued on February 5, 2003, and transmitted to the Office of the Attorney General on March 5, 2003. On December 17, 2003, Murphy pled guilty to forty-nine (49) counts of Uttering Forgery and was sentenced to ten (10) years, with five (5) years house arrest and five (5) years supervised probation. For Fiscal Year 2005, payments in the amount of \$2,040.00 were received leaving a balance of \$4,734.54.

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**KEMPER COUNTY****COUNTY OFFICIAL**

**Former Sheriff's Office Bookkeeper Tikisia Ronice Cole** **\$22,034.00**  
Embezzlement

**Status:** Formal written demand was issued on August 20, 2003, and transmitted to the Office of the Attorney General on September 18, 2003. Cole was sentenced to ten (10) years (suspended) with five (5) years probation. Cole was ordered restitution of \$12,966.50. On October 16, 2003, an indictment was served on Cole for Embezzlement. For Fiscal Year 2005, payments in the amount of \$1,875.00 were received leaving a balance of \$4,734.54.

**LAMAR COUNTY****MUNICIPALITY OF PURVIS**

**Former Municipal Court Clerk Patricia Denham** **\$8,698.15**  
Embezzlement

**Status:** On June 11, 2003, Denham pled guilty to Embezzlement and was sentenced to ten (10) years, five (5) years suspended and five (5) years probation. Denham was ordered to pay full restitution in the amount of \$8,698.15. Formal written demand was issued on June 13, 2003, and transmitted to the Office of the Attorney General on July 14, 2003. For Fiscal Year 2005, payments in the amount of \$379.50 were received leaving a balance of \$8,285.64.

**LAWRENCE COUNTY****COUNTY OFFICIAL**

**Supervisor District 2 Billy J. Boutwell** **\$131.99**  
Misuse of Public Property

**Status:** Paid in full and settled to the appropriate entity.

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**LAWRENCE COUNTY-cont'd****MUNICIPALITY OF MONTICELLO**

**Former Deputy City Clerk Theresa Magee Tate** **\$3,154.50**  
Embezzlement

**Status:** October 23, 2002, Tate pled guilty to one (1) count of Embezzlement and was sentenced to five (5) years of non-adjudicated probation. Tate was ordered to pay restitution in the amount of \$1,534.70. Formal written demand was issued on February 25, 2003, and transmitted to the Office of the Attorney General on March 25, 2003. For Fiscal Year 2005, payments in the amount of \$500.00 were received leaving a balance of \$2,173.53.

**LEAKE COUNTY****COUNTY OFFICIAL**

**Chancery Clerk Dot Merchant** **\$15,492.59**  
Salary Overpayments

**Status:** Paid in full and settled to the appropriate entity.

**LEFLORE COUNTY****COUNTY OFFICIAL**

**Former Justice Court Clerk Alberta B. Longstreet** **\$400,782.26**  
Embezzlement

**Status:** Formal written demand was issued on October 22, 2003, and transmitted to the Office of the Attorney General on November 21, 2003. On December 16, 2003, Longstreet pled guilty to one (1) count of Tax Evasion in Federal Court. On April 30, 2004, in the Leflore County Circuit Court Longstreet pled guilty to the charge of Embezzlement and was sentenced to four (4) years, serving one (1) year and one (1) day, and three (3) years of supervised probation. This sentence shall run concurrent with the federal sentencing.

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**LEFLORE COUNTY-cont'd****MISSISSIPPI VALLEY STATE UNIVERSITY**

**Former Assistant Professor Rosetta Harris** **\$28,320.00**  
Misuse of Public Funds

**Status:** Formal written demand was issued on February 12, 2002, and transmitted to the Office of the Attorney General on March 12, 2002.

**LINCOLN COUNTY****COUNTY OFFICIAL**

**Former Deputy Justice Court Clerk Lovie McCoy** **\$9,150.80**  
Embezzlement

**Status:** McCoy plead guilty to one (1) count of Embezzlement and was sentenced to five (5) years to serve, suspended five (5) years and placed on probation for five (5) years. McCoy was ordered to pay restitution of \$9,150.80. Formal written demand was issued on February 22, 2005, and transmitted to the Office of the Attorney General on March 28, 2005. Paid in full and settled to the appropriate entity.

**NEW SITE VOLUNTEE FIRE DEPARTMENT**

**Former Treasurer Andrea Grammar** **\$29,746.05**  
Embezzlement and Uttering Forgery

**Status:** Grammar pled guilty to Embezzlement and two (2) counts of Uttering Forgeries and was sentenced to seven (7) years on each count to run concurrently, suspended with five (5) years probation. Grammar was ordered to pay restitution of \$24,541.71. For Fiscal Year 2005, payment in the amount of \$6,000.00 was received leaving a balance of \$12,888.00.

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**LOWNDES COUNTY****COUNTY OFFICIALS**

Former Supervisor District 1 Walton O. Willis	\$10,324.33
Former Supervisor District 1 Mitchel Wiggins	\$14,870.08
Former Supervisor District 2 Dwight Colson	\$10,324.33
Former Supervisor District 2 Artis H. Neal	\$12,286.10
Former Supervisor District 3 Johnny M. McCrary	\$5,599.73
Former Superviosr District 3 J.L. Williams	\$14,870.08
Former Supervisor District 4 Joe Brooks	\$12,286.10
Former Supervisor District 4 Murray Anthony	\$10,324.33
Supervisor District 5 Leroy Brooks	\$25,194.40
Misuse of Public Funds	

**Status:** Formal written demand was issued on September 24, 2004, and transmitted to the Office of the Attorney General on October 25, 2004.

Supervisor District 5 Leroy Brooks	\$5,220.14
Unit System Violation	

**Status:** Formal written demand was issued on February 10, 2004, and transmitted to Office of the Attorney General on March 10, 2004.

**LOWNDES COUNTY SCHOOL DISTRICT**

School Board Member Jacqueline Gray	\$1,226.98
Unauthorized Fees	

**Status:** Paid in full and settled to the appropriate entity.

**MADISON COUNTY****COUNTY OFFICIAL**

Road Manager Prentiss Guyton	\$1,663.88
Work on Private Property	

**Status:** Paid in full and settled to the appropriate entity.

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**MARSHALL COUNTY****COUNTY OFFICIAL****Supervisor District 3 Keith Taylor****\$1,242.16**

Misuse of Public Property

**Status:** Paid in full and settled to the appropriate entity.**HOLLY SPRINGS TOURISM AND RECREATIONAL FACILITY BUREAU****Former Executive Director Sandy Stovall****\$125,798.40**

Embezzlement

**Status:** Formal written demand was issued on September 20, 2001, and transmitted to the Office of the Attorney General on October 19, 2001. Stovall pled guilty to Embezzlement and was sentenced to ten (10) years, with eight (8) years suspended and two (2) years to serve. Stovall was ordered to pay restitution of \$116,355.56. For Fiscal Year 2005, payments in the amount of \$1,068.62 were received leaving a balance of \$97,288.48.**NEWTON COUNTY****COUNTY OFFICIALS****Former Deputy Tax Collector Velinda Craven****\$119,126.53**

Embezzlement

**Status:** Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 5, 2001. Craven pled guilty to Embezzlement and was ordered to pay restitution of \$20,000.00. For Fiscal Year 2005, payments in the amount of \$6,706.37 were received leaving a balance of \$77,852.98.**Circuit Clerk Rodney Bounds****\$1,008.16**

Unauthorized Fees

**Status:** Paid in full and settled to the appropriate entity.

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**NEWTON COUNTY-cont'd****NEWTON COUNTY PUBLIC SCHOOLS**

**Superintendent Billy Pierce** **\$1,314.80**  
Misuse of Public Property

**Status:** Paid in full and settled to the appropriate entity.

**EAST CENTRAL COMMUNITY COLLEGE**

**Former Bookstore Manager Wanda Sessions** **\$13,350.93**  
Embezzlement

**Status:** Formal written demand was issued on September 29, 2003, and transmitted to the Office of the Attorney General on October 29, 2003. For Fiscal Year 2005, payments in the amount of \$9,331.59 were received leaving a balance of \$4,019.34.

**NOXUBEE COUNTY****COUNTY OFFICIAL**

**Former Supervisor District 3 George Robinson** **\$179.76**  
Work on Private Property

**Status:** Paid in full and settled to the appropriate entity.

**OKTIBBEHA COUNTY****COUNTY OFFICIAL**

**Former Chancery Clerk's Office Bookkeeper Angela Griffing** **\$3,371.29**  
Embezzlement

**Status:** On July 10, 2003, Griffing was indicted on one (1) count of Embezzlement. Formal written demand was issued on July 15, 2003, and transmitted to the Office of the Attorney General on August 15, 2003.

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**OKTIBBEHA COUNTY-cont'd****MUNICIPALITY OF STARKVILLE****Former Fire Chief Willie Johnson** **\$7,510.95**

Misuse of Public Funds and Unauthorized Payment of Salary

**Status:** Formal written demand was issued on February 23, 1998, and transmitted to the Office of the Attorney General on April 10, 1998. Johnson was found guilty on November 6, 2000, and was sentenced to three (3) years suspended, three (3) years probation. For Fiscal Year 2005, the remaining balance is \$6,918.56.

**MISSISSIPPI STATE UNIVERSITY****Former Housing Business Manager Danny Oswalt** **\$132,636.24**

Embezzlement

**Status:** Formal written demand was issued on August 31, 2001, and transmitted to the Office of the Attorney General on October 1, 2001. On February 5, 2002, Oswalt pled guilty to Embezzlement. On April 15, 2002, Oswalt was sentenced to serve five (5) years with five (5) years probation and was ordered to pay restitution of \$116,889.82. For Fiscal Year 2005, payments in the amount of \$1,670.00 were received leaving a balance of \$13,165.12. Although the case has been closed by the Office of the Attorney General, it will be monitored by the Investigative Division.

**Former University Print Shop Clerk Lisa Lindsey** **\$59,428.71**

Embezzlement

**Status:** Formal written demand was issued on January 17, 2003, and transmitted to the Office of the Attorney General on February 10, 2003. On July 31, 2003, Lindsey pled guilty one (1) count of Embezzlement and was sentenced to serve ten (10) years with five (5) years suspended on supervised probation. The court ordered Lindsey to pay restitution in the amount of \$59,428.71. For Fiscal Year 2005, payments in the amount of \$43,708.46 were received leaving a balance of \$15,720.25.

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**PEARL RIVER COUNTY****COUNTY OFFICIALS****Former Sheriff Dan C. McNeil, Jr. \$35,544.03**

Liable for Recovery of Public Funds

**Former Sheriff's Dispatch Supervisor Mrs. Gloistine Taylor Travis**

False Statement and Representation

**Status:** Formal written demand was issued on June 29, 2001, and transmitted to the Office of the Attorney General on July 30, 2001. Travis pled guilty to two (2) counts of False Statement and Representation on September 1, 2000. On November 14, 2000, Travis was sentenced to five (5) years, to run concurrent, and was ordered to pay restitution of \$19,196.34. For Fiscal Year 2005, payments in the amount of \$6,725.00 were received leaving a balance of \$21,967.03.

**Former Deputy Tax Collector Sonya Bender \$22,819.94**

Embezzlement

**Status:** On January 10, 2003, a formal demand was issued on Bender and transmitted to the Office of the Attorney General on February 10, 2003. Bender signed a waiver of indictment and entered as plea of guilty. Bender was sentenced to non-adjudicated five (5) year probation and restitution of \$22,819.94. In Fiscal Year 2005, the remaining balance of \$803.94 was paid and settled to the appropriate entity.

**PEARL RIVER COUNTY PUBLIC SCHOOLS****Former Director Theresa Campbell \$20,335.07**

Embezzlement

**Status:** On April 18, 2005, Campbell entered a plea of guilty to Embezzlement. On June 3, 2005, an order of non-adjudication was issued, for five (5) years, pending completion of terms of the court, including restitution of \$20,335.07. On June 9, 2005, a formal written demand was issued on Campbell.

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**PEARL RIVER COUNTY-cont'd****PEARL RIVER COMMUNITY COLLEGE****Former Director of Grants and Research****Dr. Elizabeth B. Burchell****\$1,618.68**

Falsification of Records

**Status:** Paid in full and settled to the appropriate entity.**PIKE COUNTY****COUNTY OFFICIAL****Former Sheriff Fred Johnson****\$4,505.97**

Missing Equipment

**Status:** Paid in full and settled to the appropriate entity.**MUNICIPALITY OF MAGNOLIA****Former City Clerk Donjunea "Donna" Jordan****\$4,259.64**

Misuse of Public Funds

**Status:** Jordan agreed to pay \$4,259.64. For Fiscal Year 2005, payments in the amount of \$1,618.05 were received from Jordan. Investigation is ongoing.**PONTOTOC COUNTY****MS DEPARTMENT OF HUMAN SERVICE TEMPORARY ASSISTANCE  
FOR NEEDY FAMILIES-SUBGRANTEE****Director of Avenues for Healing****\$5,903.72****Sandra Moss**

Embezzlement

**Status:** On July 19, 2004, Moss pled guilty to Embezzlement and was placed on unsupervised probation for five (5) years. Moss was ordered to pay restitution of \$5,903.72. Moss was sentenced to five (5) years probation for Embezzlement. Paid in full and settled to the appropriate entity.

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**PRENTISS COUNTY****COUNTY OFFICIALS**

**Former Sheriff Jerry C. "Bud" Michael** **\$7,084.09**  
Embezzlement

**Status:** Formal written demand was issued on April 19, 2000, and transmitted to the Office of the Attorney General on May 19, 2000. Michael pled guilty and is currently serving fifty-nine (59) months in a Federal Correctional Facility.

**QUITMAN COUNTY****MUNICIPALITY OF SLEDGE**

**Former Police Chief Lenwood Smith** **\$2,897.70**  
Embezzlement

**Status:** On August 2, 1999, Smith pled guilty to Embezzlement and was sentenced to five (5) years with four (4) suspended. Smith was ordered to pay restitution in the amount of \$1,622.00. Formal written demand was issued on September 5, 2001, and transmitted to Office of the Attorney General on October 5, 2001.

**STONE COUNTY****COUNTY OFFICIAL**

**Former Comptroller/Deputy Chancery**  
**Clerk Lisa Kay Baggett** **\$8,928.59**  
Embezzlement

**Status:** Baggett was sentenced to five (5) years, suspended, with two (2) years probation, and ordered to pay restitution of \$4,276.00. On January 3, 2001, a formal written demand was issued and transmitted to the Office of the Attorney General on February 3, 2001. For Fiscal Year 2005, the remaining balance is \$4,652.59.

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**SUNFLOWER COUNTY****COUNTY OFFICIAL**

**Former Tax Collector Anna Addison Langston** **\$164,178.49**  
Alteration of Records and Embezzlement

**Status:** Langston pled guilty to Alteration of Records and Embezzlement and was sentenced to five (5) years house arrest, five (5) years probation and was ordered to pay restitution, to Sunflower County, in the amount of \$97,766.67. On March 10, 2005, a formal written demand was issued and transmitted to the Office of the Attorney General on April 11, 2005. Paid in full and settled to the appropriate entity.

**TALLAHATCHIE COUNTY****CASCILLIA VOLUNTEER FIRE DEPARTMENT**

**Former Fire Chief Andy Lott** **\$14,241.71**  
Embezzlement

**Status:** On May 5, 2005, Lott pled guilty to Embezzlement. Lott was sentenced to ten (10) years, suspended, with five (5) years probation. Lott was ordered to pay restitution of \$14,241.71. For Fiscal Year 2005, payments in the amount of \$7,026.85 were received leaving a balance of \$7,214.86.

**TATE COUNTY****INDEPENDENCE VOLUNTEER FIRE DEPARTMENT**

**Former Fire Chief Vernon Criswell** **\$17,503.56**  
Embezzlement

**Status:** On April 8, 2005, Criswell pled guilty to two (2) counts of Embezzlement. Criswell was ordered to pay restitution of \$37,687.47. On April 26, 2005, a formal written demand was issued and transmitted to the Office of the Attorney General on May 26, 2005. For Fiscal Year 2005, payments in the amount of \$10,000.00 were received leaving a balance of \$7,503.56.

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**TISHOMINGO COUNTY****MUNICIPALITY OF TISHOMINGO**

**Former City Clerk Lana Cass** **\$54,339.10**  
Embezzlement

**Status:** After pleading guilty to Embezzlement, Cass was sentenced to ten (10) years in Mississippi Department of Corrections. Cass was ordered to pay restitution of \$54,339.10. For Fiscal Year 2005, payments in the amount of \$8,920.25 were received leaving a balance of \$45,643.85.

**TUNICA COUNTY****COUNTY OFFICIALS**

**Former Sheriff Jerry Ellington** **\$4,366.45**  
Missing Inventory

**Status:** On August 29, 2003, a formal written demand was issued and transmitted to the Office of the Attorney General on September 29, 2003. Paid in full and settled to the appropriate entity.

**Circuit Clerk Sharon Granberry Reynolds** **\$44,346.87**  
Fee Cap Violation

**Status:** Formal written demand was issued on November 12, 2003, and transmitted to the Office of the Attorney General on December 12, 2003. For Fiscal Year 2005 the balance is \$20,346.87.

**Circuit Clerk Sharon Granberry Reynolds** **\$8,436.49**  
Missing Funds

**Status:** Formal written demand was issued on November 19, 2003, and transmitted to the Office of the Attorney General on December 18, 2003.

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**TUNICA COUNTY-cont'd****MUNICIPALITY OF TUNICA**

<b>Former Deputy City Clerk Carlene Riales</b>	<b>\$50,244.03</b>
Embezzlement	

**Status:** Riales pled guilty to Embezzlement and was sentenced to five (5) years probation and ordered to pay restitution of \$40,008.14. Formal written demand was issued on October 29, 2004, and transmitted to the Office of the Attorney General on November 29, 2004. For Fiscal Year 2005, payments in the amount of \$1,500.00 were received leaving a balance of \$48,744.03.

**WALTHALL COUNTY****COUNTY OFFICIALS**

<b>Supervisor District 2 John Kenneth Craft</b>	<b>\$2,450.79</b>
<b>Supervisor District 4 Travis Alford</b>	<b>\$1,025.37</b>
Work on Private Property	

**Status:** Paid in full and settled to the appropriate entity.

**WARREN COUNTY****COUNTY OFFICIALS**

<b>Election Commissioner Gordon Carr</b>	<b>\$2,175.94</b>
<b>Election Commissioner Retha Summers</b>	<b>\$7,960.94</b>
Unauthorized Fees	

**Status:** Paid in full and settled to the appropriate entity. Investigation is ongoing.

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**WARREN COUNTY-cont'd****MUNICIPALITY OF VICKSBURG****Former Vicksburg Police Department Administrative Assistant****Brenda Kenney****\$7,674.42**

Embezzlement

**Status:** On June 17, 2004, formal written demand was issued. On July 2, 2004, Kenney pled guilty to a charge of Embezzlement and was sentenced to five (5) years, with one (1) to serve. On July 16, 2004, the case was transmitted to the Office of the Attorney General. For Fiscal Year 2005, payments in the amount of \$4,625.00 were received leaving a balance of \$3,049.42.

**WASHINGTON COUNTY****COUNTY OFFICIAL****Former Circuit Clerk Estelle Smith Pryor****\$24,544.16**

Excess Fees

**Status:** Formal written demand was issued on November 10, 1999, and transmitted to the Office of the Attorney General on December 10, 1999.

**WAYNE COUNTY****SOUTH MISSISSIPPI NARCOTICS TASK FORCE****Former Director Renee Caves Hinton****\$2,930.64**

Misuse of Public Funds

**Status:** Formal written demand was issued on January 14, 2004, and transmitted to the Office of the Attorney General on February 17, 2004. For Fiscal Year 2005, the remaining balance is \$1,515.15.

**Former Waynesboro Chief of Police J.C. Denham****\$18,000.00**

Misuse of Public Funds

**Status:** Paid in full and settled to the appropriate entity.

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**WILKINSON COUNTY**

**COUNTY OFFICIAL**

**Supervisor District 1 Mack Haynes**

**\$137.50**

Work on Private Property

**Status:** Paid in full and settled to the appropriate entity.



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## *INDEX BY COUNTY*

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