

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2014

MISSISSIPPI



Stacey E. Pickering
State Auditor

Office of the State Auditor



Office of the State Auditor
Financial and Compliance Division
Investigations Law Enforcement Division
Performance Audit Division
Property 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 their return to the appropriate entities in Fiscal Year 2014.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2014

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)

STACEY E. PICKERING
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
STACEY E. PICKERING
AUDITOR**

July 31, 2014

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Lynn Fitch, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Terry W. Brown, President Pro Tempore of the Senate
Honorable Greg Snowden, 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 2014, 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 2014. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2014.pdf>.

An audit “*exception*” indicates that a violation of the law or an accounting error has resulted in a misappropriation or an incorrect expenditure of public funds. As a result, the money must be repaid.

The “*exceptions*” included in this report may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the appropriate entity 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 government.

The County Audit Section recovered disallowed expenditures totaling **\$139,299.47**. These exceptions involved officials exceeding the fee cap and miscellaneous disallowed expenditures by chancery clerks and circuit clerks and are recorded as “paid in full and settled to the appropriate fund directly.”

The Investigations Law Enforcement Division issued twenty-nine formal demands for \$2,899,208.53 and nine informal demands for a total of \$22,247.99 and recovered misspent or embezzled funds totaling **\$1,354,437.15**.¹

The Property Division recovered funds totaling **\$23,639.99**. These incidents involved missing equipment and are recorded as “paid in full and settled to the appropriate entity.”

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2014 was **\$1,517,376.61**.

The Office of the State Auditor continues to serve as a watchdog organization to ensure that tax dollars are protected, and we pledge to perform our jobs with integrity, honesty and a commitment to excellence. We continue 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.

Serving Mississippi Together,



Stacey E. Pickering
State Auditor

SEP/sss

¹ *This amount reflects funds collected on current and previous fiscal year exceptions and current fiscal year monies paid and settled to the appropriate entities directly. Prior Fiscal Year payments are not included in these amounts.*



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**EXCEPTIONS TAKEN BY THE
COUNTY AUDIT SECTION**



CLARKE COUNTY

COUNTY OFFICIAL

Chancery Clerk, Angie Chisholm **\$61,939.00**
Exceeded Fee Cap

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

GEORGE COUNTY

COUNTY OFFICIAL

Chancery Clerk, Cammie Byrd **\$3,550.00**
Disallowed Expenses

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

KEMPER COUNTY

COUNTY OFFICIAL

Chancery Clerk, Sherline D. Watkins **\$4,073.54**
Land Redemption Shortage

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

Chancery Clerk, Sherline D. Watkins **\$3,683.51**
Overpayment of Statutory Fees

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

LINCOLN COUNTY

COUNTY OFFICIAL

Chancery Clerk, Tillmon Bishop **\$25,812.18**
Land Redemption Overage

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

Chancery Clerk, Tillmon Bishop **\$21,636.18**
Unreimbursed Payroll

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



MARSHALL COUNTY**COUNTY OFFICIALS**

Chancery Clerk, C.W. "Chuck" Thomas **\$1,243.00**
Disallowed Expenses

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

OKTIBBEHA COUNTY**COUNTY OFFICIAL**

Circuit Clerk, Glenn Hamilton **\$529.00**
Disallowed Expenses

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

SCOTT COUNTY**COUNTY OFFICIALS**

Circuit Clerk, Joe Rigby **\$7,891.48**
Exceeded Fee Cap

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

Circuit Clerk, Joe Rigby **\$2,085.00**
Missing Funds

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

STONE COUNTY**COUNTY OFFICIALS**

Chancery Clerk, Gerald Bond **\$1,095.41**
Disallowed Expenses

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

Circuit Clerk, William K. Hatten **\$563.76**
Disallowed Expenses

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



UNION COUNTY**COUNTY OFFICIALS**

Chancery Clerk, Annette Hickey **\$1,644.00**
Disallowed Expenses

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

Circuit Clerk, Phyllis Stanford **\$1,238.00**
Disallowed Expenses

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

WINSTON COUNTY**COUNTY OFFICIAL**

Chancery Clerk, Julie Cunningham **\$2,315.41**
Unreimbursed Payroll

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



**EXCEPTIONS TAKEN AND CRIMINAL
CHARGES FILED BY THE INVESTIGATIONS
LAW ENFORCEMENT DIVISION**

**BOLIVAR COUNTY****WEST BOLIVAR SCHOOL DISTRICT**

Business Manager, Wandra Wade **\$336.60**
Falsifying Records

Status: A written informal demand in the amount of \$336.60 was issued on January 2, 2014. For Fiscal Year 2014, payment in the amount of \$336.60 has been received, balance paid in full and returned to the appropriate deserving entity.

Computer Technician, Raymon Kelly **\$676.57**
Falsifying Records

Status: A written informal demand in the amount of \$676.57 was issued on January 2, 2014. For Fiscal Year 2014, payment in the amount of \$676.57 has been received, balance paid in full and returned to the appropriate deserving entity.

COPIAH COUNTY**MUNICIPALITY OF HAZLEHURST**

Alderman, Frank Jones **\$391.33**
Falsifying Records

Status: A written formal demand in the amount of \$391.33 was issued on August 21, 2013. For Fiscal Year 2014, payment in the amount of \$391.33 has been received, balance paid in full and returned to the appropriate deserving entity.

Alderwoman, Shirley Sandifer **\$418.54**
Falsifying Records

Status: A written formal demand in the amount of \$418.54 was issued on August 21, 2013. For Fiscal Year 2014, payment in the amount of \$418.54 has been received, balanced paid in full and returned to the appropriate deserving entity.



DESOTO COUNTY**COUNTY OFFICIAL****Former Mayor, Greg Davis****\$181,815.66**

Misuse of Public Funds

Status: A written formal demand in the amount of \$170,782.28 was issued on November 2, 2011. A second formal demand was issued on April 20, 2012, for an additional \$11,033.38. For Fiscal Year 2012, payment in the amount of \$96,000.00 was received, and \$11,900.39 credit for receipts was given, leaving a balance of \$73,915.27. On December 18, 2012, Davis was indicted on two counts of Embezzlement by a Public Official and One Count of False Pretense. A civil case was tried and on May 20, 2014, the Hinds County Chancery Court ruled in favor of the State Auditor's Office and ordered Davis to repay \$73,915.27. Davis is appealing the ruling. On June 11, 2014, Davis was found guilty of Embezzlement and making False Representations to Defraud the government, and was sentenced to ten years in prison, with two and a half years to serve, and seven and a half years of probation. Davis was also ordered to pay restitution in the amount of \$17,827.14 to the City of Southaven and \$1,000.00 to OSA for investigative costs. Davis is appealing the verdict.

FORREST COUNTY**MISSISSIPPI MILITARY DEPARTMENT****Former MS Youth Challenge Dining Facility Manager, Jerry Howard****\$84,788.87**

Misappropriation of Funds

Status: On May 24, 2014, Howard was arrested for Grand Larceny. Howard purchased food and other kitchen items for the MS Youth Challenge Program and converted them to personal use. The investigation remains active.

FRANKLIN COUNTY**FRANKLIN COUNTY SCHOOL DISTRICT****Former Business Manager, Ramona Mullins****\$86,285.36**

Embezzlement

Status: A written formal demand in the amount of \$86,285.36 was issued on September 4, 2012. On December 12, 2012, Mullins was sentenced to serve three years in the custody of the MDOC and pay restitution in the amount of \$86,285.36. For Fiscal Year 2013, a negotiated settlement in the amount of \$75,000.00 has been received from her bond and returned to the appropriate deserving entity. For Fiscal Year 2014, payments in the amount of \$1,130.00 have been received, leaving a balance of \$10,155.36.



FRANKLIN COUNTY cont'd**COUNTY OFFICIAL****Supervisor, George Collins****\$2,656.91**

Misappropriation of Funds

Status: A written formal demand in the amount of \$2,656.91 was issued on August 29, 2013. For Fiscal Year 2014, payment in the amount of \$2,656.91 was received, balance paid in full and returned to the appropriate deserving entity.

GREENE COUNTY**COUNTY OFFICIAL****Former Chancery Clerk, Latricia Cornelson****\$6,000.00**

Embezzlement

Status: On November 26, 2012, Cornelson pled guilty to two counts of Embezzlement and was sentenced to ten years, suspended in custody of the MDOC, four years of probation, and restitution in the amount of \$6,000.00. She also agreed to never work in a city, county, or state job in the future. For Fiscal Year 2014, payments in the amount of \$200.00 have been received, leaving a balance of \$4,400.00.

GRENADA COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector, Ann B. Parks****\$11,948.60**

Embezzlement

Status: On January 29, 2009, Ann B. Parks pled guilty to four counts of Embezzlement. Parks was sentenced to eight years, suspended, five years of probation and was ordered to pay restitution in the amount of \$11,703.36. A formal written demand in the amount of \$11,948.60 was issued on February 10, 2009, and transmitted to the Office of the Attorney General on March 10, 2009. For Fiscal Year 2014, payments in the amount of \$2,271.61 have been received, balance paid in full and returned to the appropriate deserving entity.

**HARRISON COUNTY****MISSISSIPPI COAST COLISEUM**

Former Box Office Assistant Manager, Brian Gregory **\$29,940.00**
Embezzlement

Status: On January 22, 2014, Gregory was arrested for Embezzlement. Payment in the amount of \$28,940.00 from his bond company was made directly to the entity. The investigation remains active.

MISSISSIPPI DEPARTMENT OF MARINE RESOURCES, FOUNDATION

Former Chief of Marine Patrol, Walter Chatagner **\$1,279.85**
Misuse of Public Funds

Status: A written formal demand in the amount of \$1,279.85 was issued on November 7, 2013. For Fiscal Year 2014, payment in the amount of \$1,279.85 has been received, balance paid in full and returned to the appropriate deserving entity.

Former Director of Artificial Reef Program, Kerwin Cuevas **\$108,420.70**
Misuse of Public Funds

Status: On November 7, 2013, Cuevas was indicted by the grand jury on two counts of Embezzlement. A written formal demand in the amount of \$108,420.70 was issued on November 7, 2013. Cuevas is scheduled for trial August 14, 2014.

Marine Technician, Kerry Endris **\$13,020.66**
Misuse of Public Funds

Status: A written formal demand in the amount of \$13,020.66 was issued on November 7, 2013.

Former Program Manager, Leslie Young Gollott **\$117,593.10**
Embezzlement

Status: A written formal demand in the amount of \$117,593.10 was issued on November 7, 2013. On May 28, 2014, Gollot pled guilty to Embezzlement and was sentenced to two years under house arrest, followed by five years of probation, and ordered to pay restitution in the amount of \$30,305.22.

Former Videographer, Samantha Hebert **\$1,126.36**
Misuse of Public Funds

Status: A written formal demand in the amount of \$1,126.36 was issued on November 7, 2013.



HARRISON COUNTY cont'd

Former Marine Technician, Jere Grant Larsen, Jr. **\$1,342.08**
Embezzlement

Status: A written formal demand in the amount of \$1,342.08 was issued on November 7, 2013. For Fiscal Year 2014, payment in the amount of \$1,342.08 has been received, balance paid in full and returned to the appropriate deserving entity. On May 28, 2014, Larsen pled guilty to Embezzlement and was sentenced to two years of probation.

Former Public Relations Officer, Susan Perkins **\$30,959.34**
Embezzlement

Status: A written formal demand in the amount of \$30,959.34 was issued on November 7, 2013. On May 28, 2014, Perkins pled guilty to Embezzlement and was sentenced to two years of probation.

Former Director of Coastal Management Programs, Sheila Shumate **\$127,608.57**
Misuse of Public Funds

Status: On Nov. 7, 2013, Shumate was indicted by the grand jury on six counts of Embezzlement. A written formal demand in the amount of \$127,608.57 was issued on November 7, 2013. Shumate is scheduled for trial in federal court September 22, 2014.

Former Executive Director, William W. Walker **\$362,689.14**
Embezzlement

Status: A written formal demand in the amount of \$362,689.14 was issued on November 7, 2013. On March 10, 2014, Walker pled guilty to Embezzlement. On June 16, 2014, Walker was sentenced to five years in prison, three years supervised release, a fine of \$125,000.00 and \$572,689.00 restitution.

Former Chief of Staff, Joseph Ziegler, Jr. **\$258,268.75**
Misuse of Public Funds

Status: A written formal demand in the amount of \$258,268.75 was issued on November 7, 2013. Ziegler is scheduled for trial in federal court August 11, 2014.

Former City of D'Iberville Manager, Michael Janus **\$180,000.00**
Fraud

Status: On February 10, 2014, Janus pled guilty to one count of Fraud. On June 16, 2014, Janus was sentenced to twenty-one months in prison and ordered to pay \$180,000.00 in restitution joint and severally with Scott Walker.



HARRISON COUNTY cont'd

Former Consultant, Scott Walker **\$180,000.00**
Fraud and Conspiracy

Status: On February 20, 2014, Walker pled guilty to Fraud and Conspiracy and was ordered to pay \$180,000.00 in restitution joint and severally with Michael Janus. On July 23, 2014, walker was sentenced to eighteen months in prison, three years post- release supervision, and restitution in the amount of \$390,000.00.

HINDS COUNTY**MISSISSIPPI AGRIBUSINESS COUNCIL**

Former, Contractor, Michael Walters **\$132,385.13**
Money Laundering

Status: On March 28, 2005, Michael Walters pled guilty to Money Laundering and was sentenced to serve eighteen months in prison. Walters was ordered to pay restitution in the amount of \$82,174.75. Formal written demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2014, payments in the amount of \$800.00 were received leaving a balance of \$120,985.13.

MUNICIPALITY OF JACKSON

Former Jackson Police Dept. Information Officer, Robert Graham **\$43,837.51**
Falsifying Records

Status: A formal written demand in the amount of \$43,837.51 was issued on May 26, 2011, and transmitted to the AG's Office June 27, 2011. A negotiated settlement of the loss of leave days, which contributed to Graham's retirement with a value of \$21,920.12, and payment in the amount of \$1,898.54 was received and returned to the appropriate deserving entity.

MISSISSIPPI DEPARTMENT OF HEALTH

Former Employee, David B. Kweller **\$42,089.65**
Embezzlement

Status: A formal written demand in the amount of \$42,089.65 was issued on September 24, 2013. Kweller pled guilty to Embezzlement on September 24, 2013. He was sentenced to five years in the custody of the MDOC under supervised probation, with four years suspended and one year of intensive supervised probation. For Fiscal Year 2014, payment in the amount of \$42,089.65 was received, balance paid in full and returned to the appropriate deserving entity.

**HOLMES COUNTY****COUNTY OFFICIAL****Former Interim Supervisor, J.W. Self****\$574.47**

Misuse of Property

Status: On August 13, 2013, an informal demand in the amount of \$574.47 was issued. For Fiscal Year 2014, payment in the amount of \$574.47 was received, balance paid in full and returned to the appropriate deserving entity.

HUMPHREYS COUNTY**COUNTY OFFICIAL****Circuit Clerk, Timaka Jones****\$27,511.05**

Exceeding Salary Cap

Status: On June 30, 2014, a written formal demand in the amount of \$27,511.05 was issued.

MUNICIPALITY OF BELZONI**Alderman, Johnny Page****\$1,867.36**

Misuse of Property

Status: On March 27, 2014, an informal demand in the amount of \$1,867.36 was issued. For Fiscal Year 2014, payment in the amount of \$1,867.36 was received, balance paid in full and returned to the appropriate deserving entity.

Alderman, Charles Thurman**\$4,500.00**

Uttering Forgery

Status: On February 10, 2014, Thurman was indicted for Uttering Forgery. On February 14, 2014, he was arrested.

Former Mayor, Wardell Walton**\$2,176.00**

Improper Donation

Status: On June 27, 2014, an informal demand in the amount of \$2,176.00 was issued.

**ITAWAMBA COUNTY****COUNTY OFFICIAL****Chancery Clerk, James Witt****\$503,246.43**

Misappropriation of Funds

Status: On June 23, 2014, a written formal demand in the amount of \$503,246.43 was issued.

JACKSON COUNTY**KEYS VOCATIONAL CENTER****Former Bookkeeper, Linda Smeby****\$9,113.85**

Embezzlement

Status: On May 13, 2013, Smeby pled guilty to Embezzlement and was sentenced to ten years in prison, suspended, ordered to serve five years of probation, and pay restitution in the amount of \$9,113.85 by making payments of \$100.00 per month. For Fiscal Year 2014, payments in the amount of \$1,100.00 were received, leaving a balance of \$8,013.85.

MISSISSIPPI DEPARTMENT OF WILDLIFE FISHERIES AND PARKS**Former Manager, Ben Hare****\$6,007.40**

Misuse of Public Funds

Status: On September 11, 2013, a written formal demand in the amount of \$6,007.40 was issued.

TAX COLLECTOR'S OFFICE**Former Assistant Chief Deputy of Records, Christine Murphy****\$7,427.71**

Embezzlement and Alteration of Records

Status: On October 8, 2013, Murphy pled guilty to charges of Embezzlement and Alteration of Records. She was given a non-adjudicated sentence of ten years, with five suspended, and five years of supervised probation. Murphy was also ordered to pay restitution in the amount of \$7,427.71 by making monthly payments in the amount of \$150.00. For Fiscal Year 2014, payments in the amount of \$1,050.00 were received, leaving a balance of \$6,377.71.



JEFFERSON COUNTY**COUNTY OFFICIAL****Former Circuit Clerk, Burnell Harris**
Misappropriation of Funds**\$857,966.42**

Status: A formal written demand in the amount of \$857,966.42 was issued on October 17, 2007. On October 17, 2007, Harris was found guilty of Theft of Federal Funds, Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity, and Tax Evasion. Harris was sentenced to seventy-two months in prison, supervised release for three years after imprisonment, and restitution to the Office of the State Auditor in the amount of \$447,086.07. For Fiscal Year 2014, payment in the amount of \$3,316.20 has been received, leaving a balance of \$547,033.95.

JEFFERSON DAVIS COUNTY**MUNICIPALITY OF PRENTISS****Former City Clerk, Gail Glenda Williams**
Embezzlement**\$115,786.81**

Status: On August 27, 2013, a written formal demand in the amount of \$115,786.81 was issued. On February 3, 2014, Williams pled guilty to Embezzlement and was sentenced to a term of five years in the custody of the MDOC with two years in the intensive house arrest program, and three years to be served under post-release provisions with a supervised period. Williams is also ordered to pay restitution in the amount of \$79,620.27, at the rate of \$100.00 per month after the house arrest program begins. For Fiscal Year 2014, payment from her bond in the amount of \$10,000.00 has been received, leaving a balance of \$105,786.81.

MUNICIPALITY OF BASSFIELD**Former Mayor, Jerry Holland**
False Pretense**\$309,228.00**

Status: The City of Bassfield employees purchased surplus property and converted it to personal use. On January 16, 2014, Holland pled guilty to False Pretense and was sentenced to ten years in custody of the MDOC, with five years suspended, and five years of supervised probation; and is jointly and severally liable for \$309,228.00 of all the missing equipment. The property was recovered and returned to Mississippi Surplus Property.

**JEFFERSON DAVIS COUNTY cont'd**

Former Fire Chief, Tommy Dewitt **\$340.00**
False Pretense **\$309,228.00**

Status: The City of Bassfield employees purchased surplus property and converted it to personal use. On January 16, 2014, Dewitt pled guilty to False Pretense. Dewitt was sentenced to ten years in custody of the MDOC, with five years suspended, five years of supervised probation, restitution in the amount of \$340.00, and is jointly and severally liable for \$309,228.00 of all the missing equipment. For Fiscal Year 2014, payment in the amount of \$340.00 has been received, balance paid in full and returned to the appropriate deserving entity. The property was recovered and returned to Mississippi Surplus Property.

Former Deputy Clerk and Former Police Officer, Dianna Hutchinson **\$309,228.00**
Embezzlement

Status: The City of Bassfield employees purchased surplus property and converted it to personal use. On January 16, 2014, Hutchinson pled guilty to Embezzlement and was sentenced to ten years in custody of the MDOC, with five years suspended, five years of supervised probation, and is jointly and severally liable for \$309,228.00 of all the missing equipment. The property was recovered and returned to Mississippi Surplus Property.

Fire Chief, Billy Matthews **\$309,228.00**
False Pretense and Embezzlement

Status: The City of Bassfield employees purchased surplus property and converted it to personal use. On April 15, 2013, Matthews pled guilty to False Pretense and Embezzlement and was sentenced to ten years in custody of the MDOC, with five years suspended, five years of supervised probation, and is jointly and severally liable for \$309,228.00 of all the missing equipment. The property was recovered and returned to surplus property.

Former Maintenance Engineer, Robert Mauldin **\$309,228.00**
Embezzlement

Status: The City of Bassfield employees purchased surplus property and converted it to personal use. On January 16, 2014, Mauldin pled guilty to Embezzlement and was sentenced to ten years in custody of the MDOC, with five years suspended, five years of supervised probation, and is jointly and severally liable for \$309,228.00 of all the missing equipment. The property was recovered and returned to surplus property.

**JEFFERSON DAVIS COUNTY cont'd**

City Clerk, Brenda Saulters **\$309,228.00**
False Pretense and Embezzlement

Status: The City of Bassfield employees purchased surplus property and converted it to personal use. On April 15, 2013, Saulters pled guilty to False Pretense and Embezzlement, and was sentenced to ten years in custody of the MDOC, with five years suspended, five years of supervised probation, and is jointly and severally liable for \$309,228.00 of all the missing equipment. The property was recovered and returned to surplus property.

JONES COUNTY

COUNTY OFFICIAL
Former Deputy Chancery Clerk, Natalie Brooke Ward **\$307,985.48**
Embezzlement

Status: On September 22, 2009, Ward pled guilty to Embezzlement. On December 16, 2008, a formal written demand in the amount of \$307,985.48 was issued, and transmitted to the Office of the Attorney General on January 16, 2009. For Fiscal Year 2014, payments in the amount of \$300.00 have been received, leaving a balance of \$205,025.48.

JONES COUNTY JUNIOR COLLEGE
Former Accounting Assistant, Tracy Laird **\$109,407.96**
Embezzlement

Status: A formal written demand in the amount of \$109,407.96 was issued on September 9, 2009 and transmitted to the Office of the Attorney General on October 19, 2009. On January 20, 2010, Tracy Laird pled guilty to embezzlement and was sentenced to ten years, with five years to serve and five years post release supervision, completion of Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2014, payments in the amount of \$1,270.00 have been received and returned to the appropriate deserving entity, leaving a remaining balance of \$17,448.16.

**LAFAYETTE COUNTY****MUNICIPALITY OF OXFORD****Former Deputy City Clerk, Alissa Liggins****\$21,214.85**

Embezzlement

Status: On June 10, 2014, Liggins was indicted for Embezzlement, and on June 16, 2014, she was arrested. On June 23, 2014, a written formal demand in the amount of \$21,214.85 was issued.

LAUDERDALE COUNTY**MERIDIAN PUBLIC SCHOOL DISTRICT****Former Principal, Judy Radcliff****\$287,277.10**

Embezzlement

Status: On December 2, 2005, Radcliff pled guilty to Conspiracy and was sentenced to serve thirty months, three years of supervised release, pay a special assessment fee of \$100.00, and make restitution of \$217,505.68. A written formal demand in the amount of \$287,277.10 was issued on December 2, 2005. For Fiscal Year 2014, payments in the amount of \$274.49 have been received, leaving a balance of \$235,719.47.

LEAKE COUNTY**LEAKE COUNTY SCHOOL DISTRICT****Former Bookkeeper, Gena Scott****\$52,340.67**

Misappropriation of Funds

Status: On June 23, 2014, a written formal demand in the amount of \$52,340.67 was issued.

LEE COUNTY**LEE COUNTY SCHOOL DISTRICT****Former Superintendent, Joe Mike Scott****\$2,443.36**

Misappropriation of Funds

Status: On January 22, 2014, a written informal demand in the amount of \$2,443.36 was issued. For Fiscal Year 2014, payment in the amount of \$2,443.36 has been received, balance paid in full and returned to the appropriate deserving entity.



LINCOLN COUNTY**COUNTY OFFICIAL****Supervisor, Jerry Wilson****\$320.11**

Work on Private Property

Status: On October 14, 2013, an informal demand in the amount of \$320.11 was issued. For Fiscal Year 2014, payment in the amount of \$320.11 was received, balance paid in full and returned to the appropriate deserving entity.

LOWNDES COUNTY**LOWNDES COUNTY BOARD OF SUPERVISORS****Former District IV Supervisor, James Terry****\$7,031.68**

Misuse of Public Funds

Status: In November 2007, James Terry was convicted of Embezzlement, and was sentenced to thirteen months in the custody of the MDOC with five years of post-release supervision. The ruling was appealed, but upheld by the Mississippi Supreme Court. On February 28, 2011, the bonding company paid full restitution in the amount of \$6,931.68. For Fiscal Year 2014, payment in the amount of \$1,927.29 has been received and returned to the bonding company, as the balance has been paid in full by the bonding company.

COUNTY OFFICIAL**Tax Collector, Greg Andrews****\$11,662.11**

Abuse of Office

Status: A written informal demand was issued June 16, 2014. For Fiscal Year 2014, payment in the amount of \$11,662.11 was received, balance paid in full and returned to the appropriate deserving entity.

MARSHALL COUNTY**HOLLY SPRINGS SCHOOL DISTRICT****Former Secretary, Denise Gleeton****\$7,735.47**

Embezzlement

Status: On August 5, 2010, Denise Gleeton pled guilty to Embezzlement. The Court withheld acceptance of the plea, placed her on five years of supervised probation, and ordered her to pay restitution of \$7,735.47. A formal written demand in the amount of \$7,735.47 was issued on September 1, 2010 and transmitted to the Office of the Attorney General on October 1, 2010. For Fiscal Year 2014, payments in the amount of \$235.47 were received and the balance paid in full and returned to the appropriate deserving entity.

**NEWTON COUNTY****MUNICIPALITY OF HICKORY****Mayor, Tommy Nichols****\$22,286.69**

Improper Use of Equipment

Status: On October 14, 2013, a written formal demand was issued. For Fiscal Year 2014, payment from his bond in the amount of \$22,286.69 was received, balance paid in full and returned to the appropriate deserving entity.

NOXUBEE COUNTY**MUNICIPALITY OF BROOKSVILLE****Former City Clerk, Alvina DeLoach****\$93,801.68**

Embezzlement

Status: On September 18, 2008, Alvina DeLoach pled guilty to Embezzlement. On March 13, 2009, she was sentenced to ten years in the custody of MDOC, and placed on house arrest for two years, supervised probation for three years, and the remainder of the sentence was suspended. DeLoach was ordered to pay restitution in the amount of \$60,873.87. A Formal written demand in the amount of \$93,801.68 was issued on April 30, 2009 and transmitted to the Office of the Attorney General on May 29, 2009. For Fiscal Year 2014, payment in the amount of \$300.00 has been received, leaving a balance of \$28,909.18.

PANOLA COUNTY**COLES POINT VOLUNTEER FIRE DEPARTMENT****Former Secretary, Martha Chrestman****\$58,372.57**

Embezzlement

Status: On September 4, 2013, Chrestman was indicted on one count of Embezzlement. Funds were embezzled from Coles Point Volunteer Fire Department from January 2007 through March 2011. On September 5, 2013, a written formal demand was issued in the amount of \$58,372.57. For Fiscal Year 2014, payment from her bond company was received in the amount of \$10,000.00, leaving a balance of \$48,372.57. Chrestman is currently awaiting sentencing.

**PANOLA COUNTY cont'd****MUNICIPALITY OF SARDIS****Former City Clerk, Odessa Johnson****\$36,281.24**

Misuse of Public Funds

Status: On November 8, 2012, Johnson pled guilty to Embezzlement and was sentenced to serve a term of two and one-half years of incarceration in the MDOC. Upon release, Johnson is to be placed on five years of post-release supervision. In addition, Johnson was ordered to pay restitution beginning sixty days after release from custody at a rate of \$350.00 per month. A formal written demand in the amount of \$36,281.24 was issued on November 8, 2012. For Fiscal Year 2014, a negotiated settlement with her bond company in the amount of \$31,081.24 was received and returned to the appropriate deserving entity.

PEARL RIVER COUNTY**COUNTY OFFICIAL****County Prosecutor, Aaron Russell****\$17,265.90**

Alteration of Records

Status: On October 12, 2012, Russell was arrested for Alteration of Records. On February 5, 2014, Russell was indicted for Fraud Committed in Public Office and Altering Public Records. Russell surrendered \$750.00 of the \$17,265.90. Russell is currently awaiting trial.

PEARL RIVER COUNTY BOARD OF SUPERVISORS**Joyce Culpepper****\$210,474.44****Dennis Dedeaux****Anthony Hales****J. Patrick Lee****Sandy Kane Smith**

Improper Expenditures

Status: The Board of Supervisors used bond proceeds inappropriately, and when called to their attention by the investigation, the money was replaced so the bond proceeds fund was made whole.



PEARL RIVER COUNTY cont'd

PEARL RIVER COUNTY PUBLIC SCHOOL DISTRICT

Former Bookkeeper, Darlene Comesana **\$92,394.75**
Embezzlement

Status: On August 24, 2009, Darlene Comesana pled guilty to Embezzlement. The court withheld acceptance of the plea for five years and ordered her to pay restitution in the amount of \$40,000.00. A formal written demand in the amount of \$92,394.75 was issued on March 23, 2011 and was transmitted to the Office of the Attorney General on May 6, 2011. For Fiscal Year 2014, payments in the amount of \$3,110.00 were received, leaving a balance of \$88,249.75.

MUNICIPALITY OF PICAYUNE

Former Employee, Greg Kerr **\$1,752.90**
Misappropriation of Funds

Status: On April 10, 2014 Kerr was indicted for False Pretense. On April 14, 2014, he was arrested by OSA Special Agents. Kerr is currently awaiting trial.

PERRY COUNTY

MUNICIPALITY OF NEW AUGUSTA

Former City Court Clerk, Margaret Sanford **\$13,148.13**
Embezzlement

Status: On August 20, 2001, Sanford pled guilty to Embezzlement and was ordered to pay restitution of \$13,148.13 and five years of supervised probation. A formal written demand was issued on September 24, 2001, and transmitted to the AG's Office on October 24, 2001. For Fiscal Year 2014, \$40.00 has been received and returned to bonding company as the balance has been paid in full by the bonding company.

SOIL AND WATER CONSERVATION DISTRICT

Former Clerk, Melanie Nobles **\$2,861.24**
Embezzlement

Status: On August 25, 2011, Melanie Nobles pled guilty to one count of Embezzlement. She was sentenced to five years in the custody of MDOC, suspended, five years of probation, and restitution to the State Auditor's Office in the amount of \$2,861.24. For Fiscal Year 2014, payments in the amount of \$1,045.00 were received, leaving a balance of \$157.38.



PIKE COUNTY**NORTH PIKE SCHOOL DISTRICT**

Former Employee Roger's Auto Parts, Howard Cooper **\$4,000.00**
Embezzlement

Status: On January 22, 2014, Cooper pled guilty to Conspiracy to Embezzle by a Public Employee, was sentenced to Pre-Trial Intervention, and to pay restitution in the amount of \$4,000.00. For Fiscal Year 2014, payment in the amount of \$4,000.00 has been received, balance paid in full and returned to the appropriate deserving entity.

Former Director of Transportation, Jimmy Coker **\$33,739.11**
Embezzlement

Status: On January 10, 2014, Coker pled guilty to Embezzlement by a Public Employee. Coker is to remain on non-adjudicated probation for a period of forty-eight months, and agreed not to work for a governmental entity again. Coker was also ordered to pay restitution in the amount of \$33,739.11. For Fiscal Year 2014, payment in the amount of \$33,739.11 has been received, balance paid in full and returned to the appropriate deserving entity.

PRENTISS COUNTY**COUNTY OFFICIAL**

Former Justice Court Clerk, Rita Collette Ivy **\$82,391.14**
Embezzlement

Status: On June 30, 2005, Ivy pled guilty and was sentenced to sixteen years, with eight years to serve, and eight years suspended, with five years of post-release supervision. She was ordered to make restitution in the amount of \$82,391.14. For Fiscal Year 2014, payments in the amount of \$4,200.00 have been received and returned to the bonding company.

NORTHEAST MISSISSIPPI COMMUNITY COLLEGE

Former Accounts Receivable Specialist, Seleta Howell **\$76,607.41**
Embezzlement

Status: Formal written demand in the amount of \$76,607.41 was issued on November 4, 2008, and transmitted to the Office of the Attorney General on December 4, 2008. On June 30, 2009, Howell pled guilty in Circuit Court to three counts of Embezzlement. She was ordered to serve twenty years in custody of the MDOC, with seventeen years suspended, five years post release supervision, and to pay restitution in the amount of \$76,607.41. For Fiscal Year 2014, payments in the amount of \$1,014.00 have been received, leaving a balance of \$73,874.91.

**QUITMAN COUNTY****COUNTY OFFICIAL****Former Tax Assessor, Kymberly Bell****\$61,773.81**

Misappropriation of Funds

Status: On January 27, 2014, Bell was indicted and arrested on four counts of Embezzlement and one count of Fraud. Bell is currently awaiting trial.

RANKIN COUNTY**RANKIN COUNTY SCHOOL DISTRICT****Nurse Practitioner, Melanie Harrell-Garner****\$16,108.13**

Salary Overpayments

Status: On June 27, 2014, a written formal demand in the amount of \$16,108.13 was issued.

SIMPSON COUNTY**MUNICIPALITY OF MENDENHALL****Former Chief of Police, Donald Bruce Barlow****\$36,309.17**

Missing Funds

Status: A written formal demand in the amount of \$36,309.17 was issued on April 10, 2013. On April 29, 2014, Barlow pled guilty to one count of conspiracy and was sentenced to sixty months in prison. For Fiscal Year 2014, payment from his bond in the amount of \$36,309.17 was received, the balance paid in full and settled to the appropriate deserving entities.

STONE COUNTY**STONE COUNTY ECONOMIC DEVELOPMENT PARTNERSHIP****Former Executive Director, Jay Paul Gumm****\$30,480.00**

Embezzlement

Status: On August 16, 2013, Gumm was arrested for Felony Embezzlement and released on bond. On January 22, 2014, Gumm was indicted for Embezzlement. Gumm is currently awaiting trial.

MUNICIPALITY OF WIGGINS**Fireman, Jeremy Hickman****\$10,242.41**

Misuse of Public Funds

Status: On June 23, 2014, a written formal demand in the amount of \$10,242.41 was issued.



SUNFLOWER COUNTY**MUNICIPALITY OF INDIANOLA****Former Deputy Municipal Court Clerk, Tina Parker****\$66,118.18**

Missing Funds

Status: On February 11, 2013, the Court accepted Parker's guilty plea and withheld adjudication for a period of seven years, provided Parker complete five years of supervised probation, followed by two years unsupervised probation. Parker was also ordered to pay restitution in the amount of \$35,000.00 to the City of Indianola in monthly payments of \$200.00 beginning March 4, 2013. In addition, Parker shall pay \$2,500 from her income tax return each year for seven years. A written formal demand in the amount of \$66,118.18 was issued on February 15, 2013. For Fiscal Year 2014, a negotiated settlement with her bonding companies in the amount of \$55,378.00 have been received and returned to the appropriate deserving entity. For Fiscal Year 2014, Parker has made payments in the amount of \$300.00, leaving a balance of \$9,840.18.

SUNFLOWER COUNTY SHERIFF'S DEPARTMENT**Office Manager, Jennifer Bracey****\$2,191.41**

Misappropriation of Funds

Status: An informal demand was written on July 22, 2013, in the amount of \$2,191.41. For Fiscal Year 2014, payment in the amount of \$2,191.41 has been received, balance paid in full and returned to the appropriate deserving entity.

UNION COUNTY**COUNTY OFFICIAL****Former Coroner, Mark Golding****\$398,418.83**

Fraud

Status: A written formal demand in the amount of \$398,418.83 was issued on September 12, 2013. Golding entered a guilty plea on September 23, 2013, to two counts of Fraud by a Public Official in Union County Circuit Court. Golding was sentenced to five years on each count in the custody of the MDOC, three years on each count were suspended. Golding will serve two years on each count for a total of four years. He will be placed on Post-Release Supervision, and counts one and two will run consecutively. In addition, Golding was ordered to pay restitution in the amount of \$363,484.93 to the Union County General Fund, and restitution of \$34,933.90 to the Office of the State Auditor. Additionally, Golding forfeited all of his interest in his state retirement.



WALTHALL COUNTY**COUNTY OFFICIALS**

Former Justice Court Clerk, Sandra Schilling **\$58,497.31**
Missing Funds

Status: A written formal demand in the amount of \$58,497.31 was issued on July 24, 2012. For Fiscal Year 2014, a negotiated settlement of \$34,125.40 was received from her bond company and returned to the appropriate deserving entity.

Former Youth Court Clerk, Kristy Laird **\$14,475.64**
Embezzlement

Status: On September 23, 2013, Laird pled guilty to a Bill of Information in Walthall County Circuit Court. Laird received a non-adjudicated sentence for Embezzlement by a Public Official. This sentence was suspended, and Laird will serve two years on probation through MDOC. Laird was also ordered to pay restitution in the amount of \$14,475.64. For Fiscal Year 2014, payment in the amount of \$14,475.64 has been received, balance paid in full and returned to the appropriate deserving entity.

WARREN COUNTY**COUNTY OFFICIAL**

Former Circuit Clerk, Shelly Ashley-Palmertree **\$661,751.75**
Over the Cap Fees **\$156,500.00**

Status: A written formal demand in the amount of \$661,751.75 was issued on March 5, 2013. On August 16, 2013, another written formal demand in the amount of \$156,500.00 was issued. Palmertree was indicted on two counts of Embezzlement on August 6, 2013. On August 7, 2013, she was arrested on two counts of Embezzlement, and is scheduled for trial September 2014. In May of 2014, the Investigations Division presented documents to the Warren County Board of Supervisors proving Palmertree did not live in Warren County, therefore, the Board declared the circuit clerk position vacant. The civil trial is ongoing in the Hinds County Chancery Court.

Former Circuit Clerk, Shelly Ashley-Palmertree **\$229,880.01**
Excess Fees

Status: A written formal demand in the amount of \$229,880.01 was issued on May 21, 2014.



WASHINGTON COUNTY**GREENVILLE PORT COMMISSION****Former Bookkeeper, Nedra Pittman****\$89,881.97**

Embezzlement

Status: On September 25, 2006, Nedra Pittman pled guilty to embezzlement. She was sentenced to ten years with two years in the Intensive Supervision Program, with the remaining eight years suspended, and ordered to make restitution of \$89,881.97. A formal written demand in the amount of \$89,881.97 was issued on October 13, 2006 and transmitted to the Office of the Attorney General on November 10, 2006. For Fiscal Year 2014, payments in the amount of \$1,700.00 were received, leaving a balance of \$76,725.38.

GREENVILLE PUBLIC SCHOOLS**Former Superintendent, Dr. Harvey Franklin, Sr.****\$1,201,247.00**

Fraud

Status: On May 15, 2012, Dr. Franklin resigned as the Superintendent of Education for the Greenville Public School District. On August 2, 2012, Dr. Franklin pled guilty in Federal Court to two counts of Accepting a Bribe and one count of Embezzlement, for which the Government sought forfeiture of a 2010 Ford F-150 and Real Property identified as 930 South Washington, Greenville, Washington County, Mississippi, 38701 and as Parcel #15444400000 in the Washington County, Mississippi Tax Assessor records. On November 13, 2013, Franklin was sentenced to seventy-six months each on two counts and sixty months on a third count, to be served concurrently. Franklin was also ordered to pay joint and several restitution with Edna Goble totaling \$1,201,247.00 with \$75,000 due immediately. He will also perform 300 hours of community service.

Founder and President of Teach Them to Read, Edna Goble**\$1,201,247.00**

Conspiracy to Pay Bribes

Status: On June 19, 2014, Goble pled guilty to one count of Conspiracy to Pay Bribes and was sentenced to thirty months in prison, and three years of supervised release. Goble admitted to paying bribes and kickbacks to Harvey Franklin. Goble was also ordered to pay restitution in the amount of \$1,201,247.00 joint and severally with Franklin.

**WASHINGTON COUNTY cont'd****MUNICIPALITY OF ARCOLA****Former Town Clerk, Elnoria Slator****\$93,094.30**

Embezzlement

Status: On January 13, 2013, a written formal demand in the amount of \$93,094.30 was issued. On April 4, 2014, Slator pled guilty to Embezzlement and was sentenced to adjudication withheld for five years, five years unsupervised probation, and restitution in the amount of \$3,021.50. Payments are to begin on or before May 5, 2014, and continue each and every month until paid in full.

MUNICIPALITY OF GREENVILLE**Former Employee, Sandra Yvette Yeager****\$115,892.62**

Embezzlement

Status: On October 23, 2013, Yeager was arrested on one count of Embezzlement, and she was given a formal written demand in the amount of \$115,892.62. Yeager is currently awaiting trial.

WEBSTER COUNTY**COUNTY OFFICIALS****Former Deputy Sheriff, Danny Pittman****\$3,337.19**

Abuse of Office and Work on Private Property

Status: A formal written demand in the amount of \$3,337.19 was issued on February 21, 2013. For Fiscal Year 2014, payment from his bond company was received, balance paid in full and returned to the appropriate deserving entity.

Former Sheriff, Philip Smith**\$1,715.32**

Abuse of Office and Work on Private Property

Status: A formal written demand in the amount of \$1,715.32 was issued on February 21, 2013. For Fiscal Year 2014, payment from his bond company was received, balance paid in full and returned to the appropriate deserving entity.



YALOBUSHA COUNTY**MISSISSIPPI BEEF PROCESSORS****Former Owner/Manager, Richard N. Hall, Jr.**
Mail Fraud/Money Laundering**\$577,964.59**

Status: On January 25, 2006, Richard N. Hall, Jr. pled guilty to one count of Mail Fraud and one count of Money Laundering in the U.S. District Court. On the same date, Hall entered a plea of guilty to three counts of Mail Fraud, in the Circuit Court. Hall was sentenced, in U.S. District Court, to ninety-six months, with five years post-release supervision, and ordered to pay restitution in the amount of \$751,094.59, and given credit of \$173,130.00, paid by a separate defendant, for a net amount of \$577,964.59 due to the Office of the State Auditor. For Fiscal Year 2014, payments in the amount of \$48,593.42 were received leaving a balance of \$499,492.17.

Former Contractor, James Draper**\$50,000.00**

Interstate Transportation of Money by Fraud/Money Laundering

Status: On July 23, 2008, a federal jury convicted James Draper of one count of Interstate Transportation of Money by Fraud and one count of Money Laundering. On November 7, 2008, Draper was sentenced to serve thirty months in prison, to pay a special assessment of \$200.00, make restitution of \$187,725.00 jointly and severally with Richard Hall. Draper was ordered to make a lump sum payment of \$50,000.00. A federal grand jury found Draper guilty of one count of Aiding and Abetting the Interstate Transportation of Moneys Obtained By Fraud, 18 USC 2314, and one count of Money Laundering, 18 USC 1956 on July 23, 2008. For Fiscal Year 2014, payment in the amount of \$12,419.44 was received leaving a balance of \$12,580.56.

COUNTY OFFICIAL**Former Deputy Sheriff, Regis Mister**
Misappropriation of Funds**\$4,440.48**

Status: Mister, who is currently indicted and incarcerated in the Lafayette County Jail on two counts of Murder charges, was indicted on June 11, 2014, on one count of Embezzlement. On June 23, 2014, a written formal demand in the amount of \$4,440.48 was issued.



YAZOO COUNTY**YAZOO COUNTY CHAMBER OF COMMERCE****Former Administrative Manager, Carolyn Coates****\$39,517.38**

Embezzlement

Status: On August 23, 2010, Carolyn Coates pled guilty to Embezzlement and was ordered to make restitution in the amount of \$13,546.40. The bond has already paid \$25,970.98. For Fiscal Year 2014, payments in the amount of \$1,150.00 have been received, leaving a balance of \$7,826.40.

YAZOO COUNTY CONVENTION AND VISITORS BUREAU**Former Executive Director, Karen Smith****\$37,587.51**

Embezzlement

Status: On August 13, 2010, Karen Smith pled guilty to Embezzlement. On March 22, 2011, Smith was sentenced to ten years suspended, with five years of supervised probation and five years unsupervised probation, and was ordered to make restitution of \$37,587.51. For Fiscal Year 2014, payments in the amount of \$3,200.00 have been received, leaving a balance of \$25,828.28.



EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION



There were no exceptions taken by the Performance Audit Division for Fiscal Year 2014.



EXCEPTIONS TAKEN BY THE PROPERTY DIVISION



BOLIVAR COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Delta State University

Delta State University Foundation	\$14,145.72
Repayment for Missing Equipment	

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

FORREST COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

University of Southern Mississippi

Clifton Dixon	\$172.00
Marjorie McGillis	\$3.62
Kristi Motter	\$47.06
Howard Paine	\$19.34
Martha Resavy	\$27.07
Zheng Sun	\$100.00
Chris Winstead	\$144.32
USM Band Association	\$103.23
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity

HINDS COUNTY

MISSISSIPPI DEPARTMENT OF EDUCATION

Robert Massey	\$299.01
Repayment for Missing Equipment	

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



HINDS COUNTY cont'd

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Jackson State University

Farshad Amini	\$92.22
Angela Butler	\$26.95
Tom Cooper	\$32.48
Mark Henderson	\$7.30
Robert Lawyer	\$4.50
Mahmoud Manzoul	\$113.20
Eric McDonald	\$1,480.21
Charles Nielsen	\$13.95
Gordon Skelton	\$295.50
Hong-Tao Yu	\$317.57
JSU Foundation	\$2,766.28
JSU Foundation	\$2,383.88
Repayment for Missing Equipment	

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

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Linda Garrett	\$15.73
Repayment for Missing Equipment	

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

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

University of Mississippi Medical Center Foundation	\$163.44
Repayment for Missing Equipment	

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



HINDS COUNTY cont'd

MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES & PARKS

Betty Barnett	\$2.47
Dale Bell	\$12.17
Jerry Carter	\$169.70
Andre Hollis	\$5.99
Ronnie Kerr	\$3.63
Thomas Mann	\$8.42
Clay Ready	\$2.09
Matthew Roberts	\$21.84
Michael Stegall	\$4.85
Roger Tankesly	\$11.09
Bobby Wilder	\$7.33
Repayment for Missing Equipment	

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

LEFLORE COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Mississippi Valley State University

R.H. Hicks	\$16.99
Debora Jackson	\$15.99
Walter Parker	\$480.41
Repayment for Missing Equipment	

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

OKTIBBEHA COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Mississippi State University

Gregory Dunaway	\$98.95
Deidre Edwards	\$3.49
Repayment for Missing Equipment	

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



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