

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2015

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 2015.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2015

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, 2015

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Lynn Fitch, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Giles Ward, 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 2015, 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 2015. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2015.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 **\$229,132.40**. 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 thirty formal demands for a total of \$2,694,508.96, three informal demands for a total of \$4,724.49, three state and federal demands were issued for a total of \$4,728,741.40, and recovered misspent or embezzled funds totaling **\$1,047,363.52**.¹

The Property Division recovered funds totaling **\$5,159.22**. 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, 2015 was **\$1,281,655.14**.

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.*



TABLE OF CONTENTS

1. Financial and Compliance Division

No Exceptions Taken by the State Agency Audit Section

Exceptions Against State Agency Officials

No Exceptions Taken by the CPA Audit Review Section

Exceptions Against Government Officials

Exceptions Taken by the County Audit Section 7-8

Exceptions Against County Officials

2. Investigations Division

Civil and Criminal Cases

Exceptions Taken by the Investigations Law Enforcement Division..... 10-34

Exceptions Taken and Criminal Charges Filed

3. Performance Audit Division

Exceptions Taken by the Performance Audit Division.....36

Exceptions Taken

4. Property Division

Exceptions Taken by the Property Division..... 38-40

Exceptions Taken for Missing Property

Index by County42





EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION

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

Chancery Clerk, Delorise Frye **\$83,000.00**
Unreimbursed Payroll of Employees

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

JONES COUNTY**COUNTY OFFICIAL**

Circuit Clerk, Bart Gavin **\$99,388.28**
Unreimbursed Payroll of Employees

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

MARION COUNTY**COUNTY OFFICIAL**

Tax Collector, Sherry McGowan **\$3,666.48**
Salary Overpayment

Status: For Fiscal Year 2015, payments in the amount of \$1,400.00 have been received, leaving a balance of \$2,266.48.

NEWTON COUNTY**COUNTY OFFICIAL**

Chancery Clerk, George Hayes, Jr. **\$1,049.81**
Excess Fee Cap

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

PONTOTOC COUNTY**COUNTY OFFICIALS**

Chancery Clerk, Gary Moorman **\$18,706.00**
Disallowed Expenses

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



PONTOTOC COUNTY cont'd

Circuit Clerk, Melinda Nowicki **\$165.00**
Excess Fee Cap

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

SCOTT COUNTY**COUNTY OFFICIALS**

Chancery Clerk, Lee Ann Palmer **\$1,399.32**
Disallowed Expenses

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

Chancery Clerk, Lee Ann Palmer **\$23,163.99**
Disallowed Expenses

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

Circuit Clerk, Joe Rigby **\$860.00**
Excess Fee Cap

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



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



ALCORN COUNTY**COUNTY OFFICIAL****Sheriff, Charles Rinehart****\$181,161.93**

Misuse of Public Funds

Status: On June 18, 2015, a formal demand in the amount of \$181,161.93 was issued regarding funds relating to the Justice Center and the Alcorn County Jail.

Sheriff, Charles Rinehart

Falsifying Documents

Conspiracy with Cars For Less

Status: On June 22, 2015, Rinehart was indicted on 10 counts of Fraud and Conspiracy regarding the purchase of vehicles.

COUNTY VENDORS**Cars For Less, Teddy Null**

Conspiracy

Status: On June 22, 2015, Null was indicted on 10 counts of Fraud and Conspiracy.

Cars For Less, Pamela Denise Null

Conspiracy

Status: On June 22, 2015, Null was indicted on 10 counts of Fraud and Conspiracy.

Vendor, Danny Peters**\$37,817.50**

Misuse of Public Funds

Status: On December 2, 2014, Peters was indicted on twenty-seven felony counts.

North Mississippi Pipe Solutions, Jimmy Mitchell**\$95,382.35**

Misuse of Public Funds

Status: On December 2, 2014, Mitchell was indicted on thirty-two felony counts. A written formal demand in the amount of \$95,382.35 was issued on December 3, 2014.

3M Landscaping, Joseph McNair**\$63,613.00**

Misuse of Public Funds

Status: On December 2, 2014, McNair was indicted on thirty-one felony counts.



ALCORN COUNTY cont'd**COUNTY OFFICIALS**

Purchase Clerk, Paul Rhodes **\$77,509.94**
Misuse of Public Funds **\$2,520.15**

Status: On December 2, 2014, Rhodes was indicted on 13 felony counts. A written formal demand in the amount of \$77,509.94 was issued on December 3, 2014. On May 8, 2015, Rhodes paid \$2,520.15 to the Board of Supervisors for reimbursement of unauthorized health insurance premiums.

Supervisor, Dal Nelms **\$308,244.71**
Misuse of Public Funds

Status: On December 2, 2014, Nelms was indicted on 156 felony counts. A written formal demand in the amount of \$308,244.71 was issued on December 3, 2014.

BOLIVAR COUNTY**MUNICIPALITY OF MOUND BAYOU**

Former Mayor, Kennedy Johnson **\$17,345.83**
Misuse of Public Funds

Status: A written formal demand in the amount of \$17,345.83 was issued on September 25, 2014. On September 24, 2014, Johnson was indicted on three counts of Embezzlement. Johnson is currently awaiting trial.

CHICKASAW COUNTY**COUNTY OFFICIAL**

Sheriff, Jimmy Simmons **\$8,451.45**
Misuse of Public Funds

Status: On June 11, 2015, Sheriff Simmons paid \$5,600.00 back to the town of New Houlka for unpaid water usage, leaving a balance of \$2,851.45. He has agreed to pay an additional \$200.00 per month until the balance is paid in full.



COVINGTON COUNTY**SOUTHWEST COVINGTON VOLUNTEER FIRE DEPARTMENT****Former Chief, Jerry Warren**
Misuse of Public Funds**\$20,618.86**

Status: A written formal demand in the amount of \$20,618.86 was issued on July 21, 2014. On February 4, 2015, Warren pled guilty to one count of Grand Larceny and was sentenced to five years non-adjudicated probation, and ordered to pay restitution in the amount of \$9,807.35. For Fiscal Year 2015, payments in the amount of \$1,107.35 have been received, leaving a balance of \$19,511.51.

DESOTO COUNTY**COUNTY OFFICIAL****Former Mayor, Greg Davis**
Misuse of Public Funds**\$181,815.66**

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 10 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. The verdict is being appealed to the Mississippi Court of Appeals.

MUNICIPALITY OF OLIVE BRANCH**Former Collections Clerk, Anita Cowan**
Embezzlement**\$66,885.78**

Status: On March 19, 2013, Cowan was terminated. Payment from her bond company in the amount of \$66,885.78 was received on June 11, 2013, balance paid in full and returned to the appropriate deserving entity. Cowan is currently scheduled to be sentenced relating to the Embezzlement charge in October.



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. The investigation remains active.

FORREST COUNTY DETENTION CENTER

Former Kitchen Supervisor, Allen Haralson (deceased)
Misappropriation of Funds

Status: On November 24, 2014, Haralson pled guilty to Conspiracy.

Former Kitchen Employee, Jerry Woodland
Misappropriation of Funds

Status: On December 15, 2014, Woodland pled guilty to Conspiracy. Sentencing is set for December 10, 2015.

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 2015, payments in the amount of \$2,300.00 have been received, leaving a balance of \$7,855.36.



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 10 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 2015, payments in the amount of \$2,400.00 have been received, balance paid in full and returned to the appropriate deserving entity.

HANCOCK COUNTY**CITY OF WAVELAND POLICE DEPARTMENT****Former Chief of Police, James Varnell****\$11,600.00**

Misuse of Property

Status: In September 2005, after Hurricane Katrina, Glock Incorporated donated twenty-nine (29) .40 caliber handguns to the City of Waveland. Mr. Varnell gave these firearms to individual officers of the police department rather than placing them on city inventory and issuing them to the officers in the proper manner. For Fiscal Year 2015, six .40 caliber handguns (\$2,400.00) were returned to the City of Waveland, leaving 23 handguns to be returned.

HARRISON COUNTY**MISSISSIPPI DEPARTMENT OF MARINE RESOURCES****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. For Fiscal Year 2015, payment in the amount of \$110.81 has been received, leaving a balance of \$362,578.33. Walker is currently serving time in the federal penitentiary and expected to be released November 26, 2018.



HARRISON COUNTY cont'd

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. On August 14, 2014, he pled guilty to Misprision of a felony, and on November 10, 2014, Ziegler was sentenced to serve 90 days of house arrest followed by three years of supervised probation. For Fiscal Year 2015, payment in the amount of \$5,987.28 was received, leaving a balance of \$252,281.47.

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

Status: A written formal demand in the amount of \$127,608.57 was issued on November 7, 2013. On August 18, 2014, Shumate was sentenced to six years in the custody of MDOC. Five years were suspended and she was ordered to serve one year in prison on each count. The two sentences were ordered to run consecutively for a total of 12 years to serve with 10 years suspended and two to serve in prison. She was given four years of supervised release following her time in prison. She was also ordered to pay restitution in the amount of \$14,091.11. For Fiscal Year 2015, payment in the amount of \$14,091.11 was received, leaving a balance of \$113,517.46.

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

Status: A written formal demand in the amount of \$108,420.70 was issued on November 7, 2013. On October 30, 2014, Cuevas pled guilty to one count of Embezzlement and was sentenced to three years non-adjudicated probation, and ordered to pay restitution in the amount of \$1,367.75. For Fiscal Year 2015, payments in the amount of \$1,367.75 were received, leaving a balance of \$107,052.95.

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 False Pretense and was sentenced to two years of probation. For Fiscal Year 2015, payment in the amount of \$679.39 was received, leaving a balance of \$30,279.95.

**HARRISON COUNTY cont'd**

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. For Fiscal Year 2015, payment in the amount of \$30,305.22 was received, leaving a balance of \$87,287.88.

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 21 months in prison and ordered to pay \$180,000.00 in restitution joint and severally with Scott Walker. Janus is expected to be released from the federal penitentiary January 22, 2016.

Former Consultant for City of D'Iberville, Scott Walker **\$390,000.00**
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 18 months in prison, three years post-release supervision, and restitution in the amount of \$390,000.00. Walker is expected to be released from the federal penitentiary March 21, 2016.

MISSISSIPPI COAST COLISEUM

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

Status: On February 21, 2014, payment in the amount of \$28,940.00 from his bond company was made directly to the entity. On February 23, 2015, Gregory pled guilty and was sentenced to five years of non-adjudicated probation, and ordered to pay restitution in the amount of \$21,000.00.

GULF COAST COMMUNITY ACTION AGENCY

Former Deputy Director, Linda Harvey-Irvin **\$531,236.00**
Bribery

Status: On February 19, 2015, Irvin pled guilty to Bribery. On July 1, 2015, she was sentenced to 85 months in prison followed by two years of supervised release, and ordered to pay \$531,236.00 in restitution to be paid jointly and severally with Markuntala Croom, and perform 100 hours of community service.

**HARRISON COUNTY cont'd**

Owner of Croom Management Services, Markuntala Croom **\$531,236.00**
Bribery

Status: On February 19, 2015, Croom pled guilty to Bribery. On July 1, 2015, Croom was sentenced to 57 months in federal prison followed by two years of supervised release. He was also ordered to pay \$531,236 in restitution to be paid jointly and severally with Linda Harvey-Irvin, and perform 100 hours of community service.

Independent Contractor, Donald Walton **\$31,000.00**
Bribery

Status: On February 19, 2015, Walton pled guilty to Bribery. On July 1, 2015, Walton was sentenced to 37 months in federal prison followed by two years of supervised release. He was also ordered to pay a \$10,000.00 fine and a forfeiture judgment in the amount of \$31,000.00 was entered.

HINDS COUNTY**MISSISSIPPI DEPARTMENT OF CORRECTIONS**

Former Corrections Commissioner, Chris Epps **\$ 1,831,398.13**
Bribery and Kickbacks

Status: On February 25, 2015, Epps pled guilty to Bribery, Kickbacks, and Filing a False Tax Return. Epps is currently awaiting sentencing; his assets have been frozen pursuant to federal proceedings which have been filed.

Businessman, Cecil McCrory **\$ 2,335,107.27**
Bribery and Providing Kickbacks

Status: On February 25, 2015, McCrory pled guilty to Conspiracy to Commit Money Laundering. McCrory is currently awaiting sentencing; his assets have been frozen pursuant to federal proceedings which have been filed.

MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY

Former Chief of Staff, Gale Mills **\$ 5,967.42**
Misuse of Funds

Status: On June 2, 2015, a written formal demand in the amount of \$5,967.42 was issued.



HINDS COUNTY cont'd**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 18 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 2015, payments in the amount of \$845.00 were received leaving a balance of \$120,140.13.

MISSISSIPPI DEPARTMENT OF HEALTH**Former Supply Clerk, Demarcus Thompson****\$4,057.02**

Misappropriation of Funds

Status: On February 4, 2015, a written formal demand was issued in the amount of \$4,057.02.

MUNICIPALITY OF TERRY**Mayor, Roderick Nicholson****\$56,966.27**

Embezzlement

Status: On August 11, 2014, a formal written demand was issued in the amount of \$56,966.27. On March 26, 2015, Nicholson was indicted on five counts of Embezzlement, and on March 30, 2015, OSA agents arrested Nicholson. He is currently awaiting trial.

Clerk, Mary Smith**\$1,974.49**

Misappropriation of Funds

Status: On November 12, 2014, a formal written demand was issued in the amount of \$1,974.49. For Fiscal Year 2015, balance has been paid in full and returned to the appropriate deserving entity.

HOLMES COUNTY**MUNICIPALITY OF TCHULA****Court Clerk, Beverly James Dean****\$1,646.32**

Misappropriation of Funds

Status: On June 10, 2015, Dean was issued an informal written demand in the amount of \$1,646.32. For Fiscal Year 2015, payment has been received in full and returned to the appropriate deserving entity.



HUMPHREYS COUNTY

COUNTY OFFICIALS

Chancery Clerk, Lawrence Browder **\$143,306.60**
Exceeding Salary Cap

Status: On November 13, 2014, a written formal demand in the amount of \$143,306.60 was issued for exceeding the fee cap for Fiscal Years: 2004, 2006, 2008, 2011, 2012, and 2013. For Fiscal Year 2015, payments in the amount of \$28,672.66 have been received, leaving a balance of \$105,633.94. Browder is currently in an agreement with the county on a repayment plan.

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 for exceeding the fee cap for Fiscal Years: 2006, 2008, 2011, 2012, and 2013. For Fiscal Year 2015, the balance was paid in full and returned to the appropriate deserving entity.

MUNICIPALITY OF BELZONI

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. For Fiscal Year 2015, the balance was paid in full and returned to the appropriate deserving entity.

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, and transmitted to the Office of the Attorney General February 12, 2015. For Fiscal Year 2015, payment from his bond in the amount of \$197,963.55 was received, and transferred to the Chancery Court of Itawamba County, leaving a balance of \$305,282.88. On February 17, 2015, a complaint for interpleader was filed in Itawamba County Chancery Court to request the Chancellor to divide the money among the parties Witt owed. Litigation is pending.

**JACKSON COUNTY****COUNTY OFFICIALS****Former Tax Clerk, Nedra Wells**
Embezzlement**\$11,161.76**

Status: Wells pled guilty to two counts of Embezzlement on January 18, 2013. She was sentenced to 10 years in prison, the sentence was suspended, and she will serve five years of probation. Wells is also required to pay restitution in the amount of \$7,235.15. On July 10, 2014, a written formal demand in the amount of \$11,161.76 was issued. For Fiscal Year 2015, payment from her bond company was received in the amount of \$10,000.00, leaving a balance of \$1,161.76.

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

Status: On October 8, 2013, Murphy pled guilty to Embezzlement and Alteration of Records. Murphy was given a non-adjudicated sentence of 10 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 of \$150.00. On September 15, 2014, a written formal demand in the amount of \$7,427.71 was issued. For Fiscal Year 2015, payment in the amount of \$7,427.71 was received from her bond company, balance paid in full and returned to the appropriate deserving entity.

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

Status: On May 13, 2013, Smeby pled guilty to Embezzlement and was sentenced to 10 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 2015, payments in the amount of \$1,200.00 were received, leaving a balance of \$7,713.85.

OCEAN SPRINGS SCHOOL DISTRICT**Maintenance Director, Greg Rigdon**
Misappropriation of Funds**\$11,058.14**

Status: On July 14, 2014, a written formal demand in the amount of \$11,058.14 was issued.

**JASPER COUNTY****COUNTY OFFICIAL**

Former Deputy Chancery Clerk, Rosie Arrington **\$6,401.92**
Misappropriation of Funds

Status: On October 3, 2014, Arrington pled guilty to Grand Larceny and was sentenced to serve one year on house arrest followed by four years of supervised probation. Arrington must also pay restitution in the amount of \$6,401.92. For Fiscal Year 2015, payment in the amount of \$6,401.92 was received from her bond company, balance paid in full, and returned to the appropriate deserving entity.

JEFFERSON COUNTY**COUNTY OFFICIAL**

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

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 2015, payments in the amount of \$3,316.04 have been received, leaving a balance of \$543,717.91.

JEFFERSON DAVIS COUNTY**ELECTION COMMISSION**

District 1 Election Commissioner, Linda Speights **\$5,607.18**
Unauthorized Fees

Status: On September 8, 2014, a written formal demand in the amount of \$5,607.18 was issued, and on May 27, 2015, was transmitted to the Office of the Attorney General.

District 2 Election Commissioner, O'Neal Hathorn **\$6,922.07**
Unauthorized Fees

Status: On September 8, 2014, a written formal demand in the amount of \$6,922.07 was issued, and on May 27, 2015, was transmitted to the Office of the Attorney General.

**JEFFERSON DAVIS COUNTY cont'd**

District 3 Election Commissioner, Deandra Clavo **\$6,391.41**
Unauthorized Fees

Status: On September 8, 2014, a written formal demand in the amount of \$6,391.41 was issued, and on May 27, 2015, was transmitted to the Office of the Attorney General.

District 5 Election Commissioner, Carolyn Rhodes **\$6,922.91**
Unauthorized Fees

Status: On September 8, 2014, a written formal demand in the amount of \$6,922.91 was issued, and on May 27, 2015, was transmitted to the Office of the Attorney General.

MUNICIPALITY OF PRENTISS

Former City Clerk, Gail Glenda Williams **\$115,786.81**
Embezzlement

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 2015, payments in the amount of \$220.00 have been received, leaving a balance of \$105,326.81.

JONES COUNTY**COUNTY OFFICIALS**

Circuit Court Judge, Billy Joe Landrum **\$313,726.73**
Misuse of Public Funds

Status: On August 28, 2014, a written formal demand in the amount of \$313,726.73 was issued. On January 20, 2015, this case was transmitted to the Office of the Attorney General.

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

Status: On September 22, 2009, Ward pled guilty to Embezzlement. She was sentenced to 12 years with five years suspended and seven years to serve. She was ordered to make restitution in the amount of \$307,985.48. 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 2015, payments in the amount of \$700.00 have been received, leaving a balance of \$204,325.48.



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

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 10 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 2015, payments in the amount of \$1,220.00 have been received, leaving a balance of \$16,228.16.

LAFAYETTE COUNTY**THE UNIVERSITY OF MISSISSIPPI****Former Secretary, Francine Green**
Embezzlement**\$30,931.30**

Status: On April 7, 2011, Green pled guilty, was ordered to pay \$30,931.30 in restitution, and was sentenced to five years of supervised probation. For Fiscal Year 2015, payment from her bond company in the amount of \$9,252.53, and payments in the amount of \$2,000.00 from Green were received, leaving a balance of \$14,493.43.

OFFICE OF THE DISTRICT ATTORNEY**Former Office Manager, Heather Thomas Peters**
Embezzlement**\$8,003.02**

Status: On March 10, 2015, Peters was indicted on one count of Embezzlement, and also issued a formal written demand in the amount of \$8,003.02. On June 28, 2015, payment from her bond company was received in the amount of \$4,300.66, leaving a balance of \$3,296.29.

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

Status: On June 10, 2014, Liggins was indicted for Embezzlement. On June 23, 2014, a written formal demand in the amount of \$21,214.85 was issued. For Fiscal Year 2015, payment from her bond company in the amount of \$10,000.00 was received, leaving a balance of \$11,214.85.



LINCOLN COUNTY**BROOKHAVEN SCHOOL DISTRICT****Former Maintenance Worker, Laron Smith**
Theft**\$6,297.00**

Status: On May 4, 2012, Smith was indicted for Grand Larceny. On May 6, 2013, Smith entered the Pretrial Intervention Program. Smith was ordered to pay restitution to the Brookhaven School District in the amount of \$6,297.00. For Fiscal Year 2015, payments in the amount of \$2,420 have been received, leaving a balance of \$727.00.

MADISON COUNTY**MADISON COUNTY SHERIFF'S OFFICE****Former Deputy Sheriff, Marcus Hudson**
Making Fraudulent Claims**\$12,373.51**

Status: On October 10, 2014, a written formal demand in the amount of \$12,373.51 was issued. On March 6, 2015, Hudson was sentenced to two years of Pretrial Diversion. For Fiscal Year 2015, payment has been received in full and returned to the appropriate deserving entity.

NESHOBA COUNTY**COUNTY EMPLOYEES****Comptroller, Jill Watkins**
Misuse of Funds
(Unauthorized Overtime Payments)**\$459,630.65**

Status: On June 26, 2015, a written formal demand was issued in the amount of \$459,630.65.

Purchasing Clerk, Julie Faye Russell
Misuse of Funds
(Unauthorized Overtime Payments)**\$449,130.47**

Status: On June 26, 2015, a written formal demand was issued in the amount of \$449,130.47.

Payroll Clerk, Tammy Gomillion
Misuse of Funds
(Unauthorized Overtime Payments)**\$444,834.56**

Status: On June 26, 2015, a written formal demand was issued in the amount of \$444,834.56.

**NOXUBEE COUNTY****COUNTY EMPLOYEE****Employee, Bobby Charles Tate**
Embezzlement**\$1,830.05**

Status: On April 15, 2015, a formal written demand in the amount of \$1,830.05 was issued. For Fiscal Year 2015, the balance has been paid in full and returned to the appropriate deserving entity.

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

Status: On September 18, 2008, Alvina DeLoach pled guilty to Embezzlement. On March 13, 2009, she was sentenced to 10 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 2015, payment in the amount of \$130.00 has been received, leaving a balance of \$28,779.18.

PANOLA COUNTY**COUNTY EMPLOYEE****Road Manager, Lygunnha Bean**
Work on Private Property**\$2,274.81**

Status: On April 22, 2015, a written informal demand was issued in the amount of \$2,274.81. For Fiscal Year 2015, the balance has been paid in full and returned to the appropriate deserving entity.

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

Status: On September 5, 2013, a written formal demand was issued in the amount of \$58,372.57. On December 11, 2014, Chrestman was sentenced to serve 10 years in MDOC. Chrestman's sentence was suspended and she was ordered to pay restitution in the amount of \$58,972.57. For Fiscal Year 2015, payments in the amount of \$4,600.00 have been received, leaving a balance of \$43,772.57.



PANOLA COUNTY cont'd

PANOLA COUNTY LAND COMMISISON

Former Flood/Plain Permit Director, Michael Purdy **\$8,720.68**
Embezzlement

Status: On November 21, 2014, Purdy pled guilty to Embezzlement, and was sentenced to five years in custody of MDOC, which was suspended. For Fiscal Year 2015, balance has been paid in full and returned to the appropriate deserving entity.

PEARL RIVER COUNTY

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 2015, payments in the amount of \$4,300.00 were received, leaving a balance of \$83,949.75.

MUNICIPALITY OF PICAYUNE

Former Employee, Greg Kerr **\$4,518.80**
Misappropriation of Funds

Status: On May 26, 2015, Kerr pled guilty to False Statements and Representations, and was sentenced to five years of non-adjudicated probation and ordered to pay \$4,518.80 in restitution.

PERRY COUNTY

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 2015, the balance has been paid in full and returned to the appropriate deserving entities.

**PONTOTOC COUNTY****COUNTY OFFICIAL**

Former Deputy Chancery Clerk, Allison Stegall **\$13,934.97**
Misappropriation of Funds

Status: On May 11, 2015, a written formal demand was issued in the amount of \$13,934.97. On June 8, 2015, payment was 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 16 years, with eight years to serve, and eight years suspended, with five years of post-release supervision. She was ordered to pay restitution in the amount of \$82,391.14. For Fiscal Year 2015, payments in the amount of \$598.80 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 20 years in custody of the MDOC, with 17 years suspended, five years post release supervision, and to pay restitution in the amount of \$76,607.41. For Fiscal Year 2015, payments in the amount of \$780.00 have been received, leaving a balance of \$73,094.91.

QUITMAN COUNTY**COUNTY OFFICIALS**

District 1 Supervisor, Sheridan Boyd **\$3,495.26**
Misappropriation of Funds

Status: On September 4, 2014, a written formal demand in the amount of \$3,495.26 was issued. On November 12, 2014, payment from the bond company was received, balance was paid in full, and returned to the appropriate deserving entity.

**QUITMAN COUNTY cont'd**

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. For Fiscal Year 2015, the balance has been paid in full and returned to the appropriate deserving entity.

HUDSPETH REGIONAL CENTER

Former Employee, John T. Ray **\$907.65**
Embezzlement

Status: On August 25, 2014, a written formal demand in the amount of \$907.65 was issued. For Fiscal Year 2015, the balance has been paid in full and returned to the appropriate deserving entity.

SMITH COUNTY**COUNTY OFFICIAL**

Former Deputy Clerk, Robbin Hannah **\$574.64**
Petit Larceny

Status: On January 21, 2015, Hannah pled guilty to Petit Larceny and was ordered to pay \$574.64 in restitution. For Fiscal Year 2015, \$249.25 has been received, leaving a balance of \$325.39.

STONE COUNTY**STONE COUNTY ECONOMIC DEVELOPMENT PARTNERSHIP**

Former Executive Director, Jay Paul Gumm **\$30,480.00**
Embezzlement

Status: On January 22, 2014, Gumm was indicted for Embezzlement. Gumm is currently awaiting trial.

**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 \$2,500.00 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 2015, Parker has made payments in the amount of \$3,900.00, leaving a balance of \$5,940.18.

TALLAHATCHIE COUNTY**COUNTY OFFICIAL****Former Deputy Tax Clerk, Essie Adams****\$4,338.45**

Embezzlement

Status: On June 9, 2015, Adams was indicted on one count of Embezzlement. On June 10, 2015, a written formal demand in the amount of \$4,338.45 was issued.

TATE COUNTY**COUNTY OFFICIAL****Former Deputy Circuit Clerk, Bridget Lark****\$10,186.56**

Embezzlement

Status: On November 24, 2009, Bridgett Lark pled guilty in circuit court to Embezzlement. The court withheld acceptance of the plea for five years and she was ordered to pay restitution in the amount of \$7,629.00. Formal written demand in the amount of \$10,186.56 was issued on November 24, 2009, and transmitted to the Office of the Attorney General on December 24, 2009. For Fiscal Year 2015, payment in the amount of \$2,406.00 has been received, leaving a balance of \$2,712.56.



TISHOMINGO COUNTY**TISHOMINGO COUNTY ECONOMIC DEVELOPMENT AUTHORITY****Former Contractor, Charles Lofstrom****\$12,342.41**

False Pretense

Status: On June 12, 2007, Charles Lofstrom entered a plea of guilty to False Pretense, in circuit court. On September 6, 2007, Lofstrom was placed on unsupervised probation for three years. There was no restitution ordered. Formal written demand was issued on December 4, 2007, and transmitted to the Office of the Attorney General on January 4, 2008. For Fiscal Year 2015, payment in the amount of \$4,418.66 was received, leaving a balance of \$7,923.75.

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. For Fiscal Year 2015, payment from PERS was received in the amount of \$65,054.03, and payment in the amount of \$100,000.00 was received from his bonding company, leaving a balance of \$233,364.80.

**WARREN COUNTY****COUNTY OFFICIAL**

Former Circuit Clerk, Shelly Ashley-Palmertree	\$661,751.75
Over the Cap Fees	\$156,500.00
Excess Fees	\$229,880.01

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. A third demand was issued May 21, 2014, in the amount of \$229,880.01. In May of 2014, the Investigations Law Enforcement 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. On September 29, 2014, Palmertree was sentenced to 10 years in the custody of MDOC, with five years to serve and the remaining five years suspended. She was also ordered to pay restitution in the amount of \$12,000.00, which was paid October 15, 2014. On March 31, 2015, a civil judgment to pay the full amount of the demands was entered against Palmertree. On June 29, 2015, the Hinds County Chancery Court entered a civil order granting judgment against Palmertree's bond in the amount of \$300,000.00. For Fiscal Year 2015, payment from her bond company was received in the amount of \$300,000.00.

VICKSBURG HIGH SCHOOL

Former Football Coach, Alonzo Stevens	\$11,756.89
Misappropriation of Funds	

Status: A written formal demand in the amount of \$11,756.89 was issued on June 15, 2015.



WASHINGTON COUNTY**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 76 months each on two counts and 60 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 \$75,000.00 due immediately. He will also perform 300 hours of community service. For Fiscal Year 2015, payments in the amount of \$6,669.00 were received, leaving a balance of \$1,189,927.69.

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 30 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 jointly and severally with Franklin. For Fiscal Year 2015, payments in the amount of \$250.00 have been received, leaving a balance of 1,200,997.00.

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. For Fiscal Year 2015, payments in the amount of \$1,100.00 have been received, leaving a balance of \$91,994.30.



WASHINGTON COUNTY cont'd**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. On January 5, 2015, Yeager was sentenced to 10 years of intensive supervised probation, eight years suspended, five years supervised probation upon completion of the intensive supervised probation, and restitution in the amount of \$115,892.62. For Fiscal Year 2015, payments in the amount of \$76,590.99 have been received, leaving a balance of \$39,301.63.

WINSTON COUNTY**NANIH WAIYA SCHOOL****Former Bookkeeper, Lori Young****\$28,917.15**

Embezzlement

Status: A written formal demand in the amount of \$28,917.15 was issued on April 5, 2013. On March 26, 2013, Young was indicted on one count of embezzlement. For Fiscal Year 2015, payment in the amount of \$6,541.88 has been received, leaving a balance of \$22,375.27.

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

Mail Fraud/Money Laundering

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 96 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 2015, payments in the amount of \$2,848.80 were received leaving a balance of \$496,643.37.

**YALOBUSHA COUNTY cont'd**

Former Contractor, James Draper **\$187,725.00**
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 30 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 2015, payments in the amount of \$4,831.89 were received leaving a balance of \$7,648.67.

YAZOO COUNTY**COUNTY EMPLOYEE**

Road Foreman, Ed Smith **\$803.36**
Work on Private Property

Status: On May 1, 2015, a written informal demand was issued in the amount of \$803.36. For Fiscal Year 2015, balance has been paid in full and returned to the appropriate deserving entity.

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 pay restitution in the amount of \$13,546.40. The bond has already paid \$25,970.98. For Fiscal Year 2015, payments in the amount of \$425.00 have been received, leaving a balance of \$7,401.40.

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 10 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 2015, payments in the amount of \$1,030.00 have been received, leaving a balance of \$24,798.28.



EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION



There were no exceptions taken by the Performance Audit Division for Fiscal Year 2015.



EXCEPTIONS TAKEN BY THE PROPERTY DIVISION

**BOLIVAR COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING****Delta State University**

Delta State University Foundation	\$766.85
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**

Ashlee Breeland	\$104.79
Patrick Browning	\$7.81
Darcie Conrad	\$17.99
Elizabeth Cranford	\$27.09
David Davies	\$11.75
Michael Forster	\$121.71
Cyndi Gaudet	\$4.20
G.W. Kelly	\$6.99
Elizabeth Lefleur	\$14.48
Keith Long	\$17.50
V.R. Lyn	\$3.14
Ray Newman	\$38.48
Daniel Norton	\$15.12
Lisa Nored	\$122.23
Timothy Rehner	\$29.00
Carl Rolison, III	\$58.41
Camp Shelby	\$48.00
AeroSpace Studies	\$15.09
Charles Tardy	\$8.15
Ellen Weinauer	\$12.38

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity

**HINDS COUNTY****MISSISSIPPI DEPARTMENT OF EDUCATION**

Dale Allen	\$19.00
Kenya Baugh	\$236.00
Jermarcus Bounds	\$125.39
Mary Dunn	\$13.18
Sandra Edwards	\$9.59
Cheryl Hannah	\$10.30
Jean Harper	\$20.02
Jan Hawthorne	\$87.18
MSA Prior Budget Year Disbursement	\$1,241.57
MSB Activity Fund	\$236.00
Leonard Swilley	\$22.80
Michael Swofford	\$11.53
Tahnya Tremonte	\$12.14
Clifford Triplett	\$11.18

Repayment for Missing Equipment

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

DEPARTMENT OF HUMAN SERVICES

Maurice Lewis	\$59.20
Stephanie Williams	\$74.10

Repayment for Missing Equipment

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

MISSISSIPPI EMERGENCY MANAGEMENT AGENCY

William Brown	\$1.00
Julius Green	\$10.00
Susan Perkins	\$245.00
Kimberly Smith	\$4.60

Repayment for Missing Equipment

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



HINDS COUNTY cont'd

MISSISSIPPI STATE PUBLIC DEFENDER

John C. Helmert **\$33.27**

Repayment for Missing Equipment

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

MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES & PARKS

Doyle Bond	\$6.00
Willard Busby	\$41.49
Donald Campbell	\$12.26
Jerry Carter	\$169.70
Mark Griffin	\$10.04
Kallum Herrington	\$1.49
Andre Hollis	\$6.99
Stu Rayborn	\$44.52
Matthew Roberts	\$21.84
Nadie Thomas	\$10.87

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

Louis Hall	\$77.40
Jonchai Kim	\$94.00
Lamar Moore	\$11.35
L. Reed	\$365.25
A. Sanders	\$183.11
Jackqueline Williams	\$38.54
Tommy Verdell	\$130.16

Repayment for Missing Equipment

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



INDEX BY COUNTY



Adams	None	Itawamba.....	19	Pike	None
Alcorn	10,11	Jackson.....	20	Pontotoc	7, 8, 27
Amite.....	None	Jasper.....	21	Prentiss.....	27
Attala.....	None	Jefferson.....	7, 21	Quitman.....	27, 28
Benton.....	None	Jefferson Davis.....	21, 22	Rankin.....	28
Bolivar.....	11, 38	Jones.....	7, 22, 23	Scott	8
Calhoun.....	None	Kemper.....	None	Sharkey	None
Carroll	None	Lafayette	23	Simpson.....	None
Chickasaw	11	Lamar	None	Smith	28
Choctaw	None	Lauderdale.....	None	Stone	28
Claiborne.....	None	Lawrence.....	None	Sunflower.....	29
Clarke.....	None	Leake.....	None	Tallahatchie.....	29
Clay.....	None	Lee.....	None	Tate	29
Coahoma	None	Leflore.....	40	Tippah	None
Copiah.....	None	Lincoln	24	Tishomingo	30
Covington.....	12	Lowndes.....	None	Tunica	None
Desoto	12	Madison.....	24	Union.....	30
Forrest	13, 38	Marion.....	7	Walthall.....	None
Franklin.....	13	Marshall	None	Warren.....	31
George.....	None	Monroe.....	None	Washington	32, 33
Greene.....	14	Montgomery.....	None	Wayne	None
Grenada.....	None	Neshoba.....	24	Webster	None
Hancock	14	Newton	7	Wilkinson.....	None
Harrison.....	14, 15, 16, 17	Noxubee	25	Winston.....	33
Hinds.....	17, 18, 39, 40	Oktibbeha.....	None	Yalobusha	33, 34
Holmes	18	Panola.....	25, 26	Yazoo	34
Humphreys.....	19	Pearl River	26		
Issaquena.....	None	Perry.....	26		



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