

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2018

MISSISSIPPI



Shad White
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 2018.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2018

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)

Shad White
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
Shad White
AUDITOR

August 1, 2018

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Lynn Fitch, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Terry Burton, 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 2018, 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 2018. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2018.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 **\$26,057.08**. 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 forty formal demands for a total of \$2,127,364.84, twelve informal demands for a total of \$28,704.91, and recovered misspent or embezzled funds totaling **\$1,276,429.04**.¹

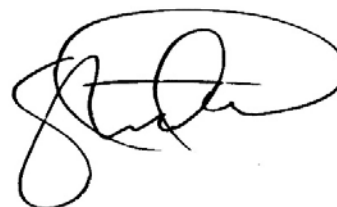
The Performance Audit Division issued three formal demands for a total of \$99,605,112.80, and recovered funds in the amount of **\$1,567,337.91**.

The Property Division recovered funds totaling **\$3,799.12**. 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, 2018, was **\$2,873,623.15**.

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,

A handwritten signature in black ink, appearing to read 'Shad White', enclosed within a large, loopy oval shape.

Shad White
State Auditor

SW/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 Section7

Exceptions Against County Officials

2. Investigations Division

Civil and Criminal Cases

Exceptions Taken by the Investigations Law Enforcement Division..... 9-40

Exceptions Taken and Criminal Charges Filed

3. Performance Audit Division

Exceptions Taken by the Performance Audit Division.....42-46

Exceptions Taken

4. Property Division

Exceptions Taken by the Property Division..... 48-50

Exceptions Taken for Missing Property

Index by County52





EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION



JONES COUNTY

COUNTY OFFICIALS

Supervisor, Jerome Wyatt **\$2,713.58**
Reimbursed for travel not related to official duties.

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

LEAKE COUNTY

COUNTY OFFICIALS

Chancery Clerk, Dot Merchant **\$3,500.00**
Exceeded Fee Cap

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

SIMPSON COUNTY

COUNTY OFFICIALS

Chancery Clerk, Tommy Joe Harvey **\$3,398.50**
Exceeded Fee Cap

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

Circuit Clerk, Steve Womack **\$16,445.00**
Exceeded 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**

Fraud

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 and was transmitted to the Office of the Attorney General on October 6, 2015. In addition to the demand, \$67,631.15 was recovered and paid to the Mississippi Department of Corrections. On December 1, 2015, the Alcorn County Board of Supervisors voted to resolve and reallocate \$81,639.96 towards the principal amount of the demand. For Fiscal Year 2018, members of the Alcorn County Board of Supervisors reallocated \$107,729.11 towards the demand; balance has been paid in full.

ALCORN COUNTY JUSTICE COURT**Former Deputy Court Clerk, Jeannette Tullis****\$4,140.00**

Embezzlement

Status: On April 26, 2018, Tullis was indicted for Embezzlement. On May 3, 2018, a formal demand in the amount of \$4,140.00, was issued.

COUNTY VENDORS**Vendor, Douglas Essary****\$44,168.17**

Fraud

Status: On August 20, 2015, a demand in the amount of \$44,168.17 was issued, and the case was transmitted to the Office of the Attorney General on May 26, 2017. On December 11, 2017, Essary was sentenced to serve 20 years in the custody of the MDOC, 15 years of which are suspended, leaving 5 years to serve. The 5 years are broken down as 3 years of house arrest and 2 years of post-release supervision. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

ATTALA COUNTY**CITY OF MCCOOL****Former City Clerk, Kathy Courtney****\$35,219.03**

Misappropriation of Funds

Status: On August 23, 2017, a formal demand in the amount of \$35,219.03 was issued. For Fiscal Year 2018, payment from the bond company was received, balance paid in full, and returned to the appropriate deserving entity.



BOLIVAR COUNTY

TOWN OF GUNNISON

Former Town Clerk, Marquita Payne **\$70,392.66**
 Embezzlement

Status: A formal demand in the amount of \$70,392.66 was issued on August 25, 2015. On October 1, 2015, Payne was sentenced to serve 1 year in the intensive supervision program. Upon completion, Payne shall serve 9 years of probation under MDOC. She was also ordered to pay restitution in the amount of \$70,408.23. For Fiscal Year 2018, payments in the amount of \$2,950.00 have been received, leaving a balance of \$15,720.81.

FORMER WEST BOLIVAR CONSOLIDATED SCHOOL DISTRICT **\$109,263.65**

Former West Bolivar Consolidated School District Superintendent, Dr. Beverly Culley

Former Board Members:

- Sarah Howard**
- Catherine Jones**
- Isaac Lidge**
- Ruby Miller**
- Emogene Smith**

Salary Overpayments

Status: A formal demand in the amount of \$21,852.73 was issued on September 22, 2016, to each board member, for a total demand amount of \$109,263.65, and was transmitted to the Office of the Attorney General on March 17, 2017. On October 18, 2017, a formal demand in the amount of \$109,263.65 (the full amount that was given to the board members) was issued to Dr. Culley. For Fiscal Year 2018, a settlement with the bond company was reached and payment in the amount of \$136,808.88 was received, balance paid in full and returned to the appropriate deserving entity.

CHICKASAW COUNTY

MUNICIPALITY OF OKOLONA

Councilmember, Mary Gates **\$ 709.08**
 Salary Overpayments

Status: On January 29, 2018, a formal demand in the amount of \$709.08 was issued. On March 5, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.



CHICKASAW COUNTY Cont'd

Councilmember, Kenneth McVay **\$ 709.08**
Salary Overpayments

Status: On January 29, 2018, a formal demand in the amount of \$709.08 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Councilmember, Regina Pickens **\$ 709.08**
Salary Overpayments

Status: On January 29, 2018, a formal demand in the amount of \$709.08 was issued. On March 5, 2018, this case was transmitted to the Office of the Attorney General.

CLARKE COUNTY**CLARKE COUNTY ELECTION COMMISSION**

Commissioner, Troy Dew **\$184.80**
Unauthorized Per Diem

Status: On March 1, 2018, a formal demand in the amount of \$184.80 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Commissioner, Viola Davis **\$381.36**
Unauthorized Per Diem

Status: On March 1, 2018, a formal demand in the amount of \$381.36 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Commissioner, William Goodman **\$283.92**
Unauthorized Per Diem

Status: On March 1, 2018, a formal demand in the amount of \$283.92 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Commissioner, Dora McKenzie **\$3,247.44**
Unauthorized Per Diem

Status: On March 1, 2018, a formal demand in the amount of \$3,247.44 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.



CLARKE COUNTY Cont'd

Former Commissioner, James Purvis **\$94.08**
Unauthorized Per Diem

Status: On March 1, 2018, a formal demand in the amount of \$94.08 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

COAHOMA COUNTY**CLARKSDALE PUBLIC UTILITIES**

Former Office Manager, Maple Melton **\$3,871.92**
Embezzlement

Status: On December 8, 2015, Melton was indicted on 9 counts of Embezzlement. A formal demand in the amount of \$3,871.92 was issued on December 14, 2015. For Fiscal Year 2018, no payments have been received. Melton is currently awaiting trial.

COVINGTON COUNTY**SOUTHWEST COVINGTON VOLUNTEER FIRE DEPARTMENT**

Former Chief, Jerry Warren **\$20,618.86**
Misuse of Public Funds

Status: A formal demand in the amount of \$20,618.86 was issued on July 21, 2014. On February 4, 2015, Warren pled guilty to 1 count of Grand Larceny and was sentenced to 5 years non-adjudicated probation and ordered to pay restitution in the amount of \$9,807.35. For Fiscal Year 2018, payments in the amount of \$3,900.00 have been received, leaving a balance of \$10,811.51.

**FORREST COUNTY****MISSISSIPPI MILITARY DEPARTMENT**

Former MS Youth Challenge Dining Facility Manager, Jerry Howard **\$157,385.40**
Embezzlement

Status: On September 11, 2015, a formal demand in the amount of \$157,385.40 was issued. On December 29, 2015, Howard pled guilty and was sentenced to 10 years in custody of MDOC, with 8 years to serve, and 5 years of post-release supervision. On August 22, 2016, Howard was ordered to pay restitution in the amount of \$100,461.96 to the Camp Shelby Youth Challenge Program and \$56,923.44 to the Office of the State Auditor. For Fiscal Year 2018, payments in the amount of \$125.00 have been received, leaving a balance of \$157,260.40.

N.R. Burger Middle School

Former Bookkeeper, Sheva Bland **\$4,763.10**
Misuse of Public Funds

Status: A formal demand in the amount of \$4,763.10 was issued on January 9, 2017. On March 5, 2018, this case was transmitted to the Office of the Attorney General.

HATTIESBURG TOURISM COMMISSION

Current and Former Commissioners **\$422,914.92**
Marshall Bell
Sandra Foster
Frank James
Dr. Cathie Price
James Ratliff
Chris Rowell
Bonnie Warren
Misappropriation of Funds

Status: On November 17, 2016, an informal demand in the amount of \$422,914.92 was issued. For Fiscal Year 2018, no payments have been made.



GEORGE COUNTY**COUNTY OFFICIAL****Former JROTC Instructor, Sgt. Kevin Mardis****\$13,480.94**

Misuse of Public Funds

Status: On October 19, 2015, Mardis pled guilty to Embezzlement, and was sentenced to 3 years of non-adjudicated probation and he was ordered to pay restitution in the amount of \$6,740.47 to George County School System and \$6,740.47 to the Office of the State Auditor. For Fiscal Year 2018, payments in the amount of \$2,400.00 have been received, leaving a balance of \$7,500.44.

HANCOCK COUNTY**COUNTY EMPLOYEE****Former Deputy Justice Court Clerk, Dana Beaman****\$197,408.94**

Embezzlement

Status: On July 28, 2017, Beaman was indicted on 4 counts of Embezzlement and was issued a formal demand in the amount of \$197,408.94. This case was transmitted to the Office of the Attorney General on March 5, 2018. For Fiscal Year 2018, payment from the bond company was received in the amount of \$100,000.00, leaving a balance of \$97,408.94. Trial is pending.

HARRISON COUNTY**GULFPORT PUBLIC SCHOOL DISTRICT****Contractor, Louis O'Bannon****\$50,000.00**

Misappropriation of Funds

Status: As a result of his improper contracting, O'Bannon agreed to repay the Gulfport School District \$50,000.00. For Fiscal Year 2017, payment has been received in the amount of \$5,000.00, leaving a balance of \$45,000.00. For Fiscal Year 2018, no payment has been made.

HARRISON CENTRAL HIGH SCHOOL**Former Employee, Sherry Brewer****\$11,753.36**

Embezzlement

Alteration of Records

Status: On September 29, 2017, a demand was issued in the amount of \$11,753.36. On February 20, 2018, Brewer was sentenced to 10 years (suspended), 3 years of non-adjudicated supervised probation and ordered to pay a fine in the amount of \$1,500.00 and \$300.00 to the Victims Assistant Fund. For Fiscal Year 2018, demand has been paid in full and returned to the appropriate deserving entity.



HARRISON COUNTY Cont'd**MISSISSIPPI ASSOCIATION OF SCHOOL RESOURCE OFFICERS**

Former Chief of Police for Biloxi Schools, Paul Cannette **\$244,819.78**
Embezzlement

Status: On November 3, 2017, Cannette was indicted for Embezzlement. On November 14, 2017, a formal demand in the amount of \$244,819.78 was issued. Trial is pending.

MISSISSIPPI DEPARTMENT OF MARINE RESOURCES

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

Status: A 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 5 years in prison, 3 years supervised release, a fine of \$125,000.00, and \$572,689.00 in restitution, \$210,000.00 of which is joint and several with Scott Walker. Restitution payments are to begin 30 days after release from custody. For Fiscal Year 2018, payment in the amount of \$2,517.42 has been received, leaving a balance of \$357,364.29

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

Status: A formal demand in the amount of \$258,268.75 was issued on November 7, 2013. On August 14, 2014, Ziegler pled guilty to Misprision of a Felony, and on November 10, 2014, he was sentenced to serve 90 days of house arrest followed by 3 years of supervised probation. For Fiscal Year 2018, payments in the amount of \$11,000.00 have been received, leaving a balance of \$206,962.57.

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 federal prison followed by 2 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. This case was worked jointly with the FBI. Federal restitution is still owed.

**HARRISON COUNTY Cont'd**

Vendor to Gulf Coast Community Action Agency, 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 2 years of supervised release. She was also ordered to pay \$531,236.00 in restitution to be paid jointly and severally with Linda Harvey-Irvin, and perform 100 hours of community service. This case was worked jointly with the FBI. Federal restitution is still owed.

Vendor to Gulf Coast Community Action Agency, 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 2 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. This case was worked jointly with the FBI. Federal restitution is still owed.

Former Utility Cashier, Courtney Page **\$3,106.28**
Misuse of Funds

Status: On August 25, 2016, a formal demand was issued in the amount of \$3,106.28 and transmitted to the Office of the Attorney General on March 17, 2017.

HINDS COUNTY**MISSISSIPPI DEPARTMENT OF HEALTH**

Former Health Inspector, James Walker **\$51,319.65**
Embezzlement
Tampering with Evidence

Status: On May 29, 2018, Walker was indicted for Embezzlement and Tampering with Evidence. On June 27, 2018, a formal demand in the amount of \$51,319.65 was issued.

MISSISSIPPI AGRIBUSINESS COUNCIL

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

Status: On March 28, 2005, 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. A formal demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2018, payments in the amount of \$1,100.00 have been received leaving a balance of \$115,606.13.



HINDS COUNTY Cont'd**MISSISSIPPI BOARD OF COSMETOLOGY**

Board Member, Dorothy Ennis **\$4,213.63**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$4,213.63 was issued.

Former Board Member, Waylon Garrett **\$4,213.63**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$4,213.63 was issued.

Board Member, Glenda Honeycutt **\$4,213.63**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$4,213.63 was issued.

Board Member, Bertha Johnson **\$4,213.63**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$4,213.63 was issued. For Fiscal Year 2018, balance has been received in full and returned to the appropriate deserving entity.

Board Member, Darlene Smith **\$4,213.63**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$4,213.63 was issued.

HOLMES COUNTY**TOWN OF TCHULA**

Aldersperson, Larry Jefferson **\$9,331.08**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$9,331.08 was issued and transmitted to the Office of the Attorney General on May 11, 2017.

Aldersperson, Dolly Collins **\$10,636.83**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$10,636.83 was issued and transmitted to the Office of the Attorney General on May 11, 2017.

**HOLMES COUNTY Cont'd**

Alderson, Tina Cross **\$9,053.58**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$9,053.58 was issued and transmitted to the Office of the Attorney General on May 11, 2017.

Alderson, Cleveland Whiteside, Jr. **\$11,861.17**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$11,861.17 was issued and transmitted to the Office of the Attorney General on May 11, 2017.

Alderson, Rogerine Johnson **\$11,861.17**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$11,861.17 was issued and transmitted to the Office of the Attorney General on May 11, 2017.

HUMPHREYS COUNTY**COUNTY OFFICIAL**

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

Status: On November 13, 2014, a 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 2017, payments in the amount of \$20,000.00 have been received, leaving a balance of \$61,633.94. Browder is currently in an agreement with the county and is on a repayment plan. For Fiscal Year 2018, no payments have been made.

JACKSON COUNTY**JACKSON COUNTY EMERGENCY SERVICES**

Employee, Roger Gibson **\$3,912.71**
Misappropriation of Funds

Status: On March 9, 2017, a formal demand in the amount of \$3,912.71 was issued. On December 9, 2016, Gibson was indicted for Conspiracy and Fraud. On March 3, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment in the amount of \$2,297.96 was received, leaving a balance of \$1,614.75. On July 19, 2017, an order of nolle prosequi was issued.

**JACKSON COUNTY Cont'd**

Employee, Cheryl McLeod **\$1,148.98**
Misappropriation of Funds

Status: On March 7, 2017, a formal demand in the amount of \$1,148.98 was issued. On December 9, 2016, McLeod was indicted for Conspiracy and Fraud. On March 3, 2018, this case was transmitted to the Office of the Attorney General. On July 19, 2017, an order of nolle prosequi was issued.

JACKSON COUNTY SHERIFF'S OFFICE

Former Employee, Cherie Ward **\$2,970.00**
Embezzlement

Status: On November 3, 2017, Ward was indicted for Embezzlement. On November 13, 2017, a formal demand in the amount of \$2,970.00 was issued. On March 3, 2018, this case was transmitted to the Office of the Attorney General. Trial is pending.

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 10 years in prison, suspended, ordered to serve 5 years of probation, and pay restitution in the amount of \$9,113.85 by making payments of \$100.00 per month. For Fiscal Year 2018, payments in the amount of \$1,100.00 have been received, leaving a balance of \$5,513.85.

SINGING RIVER CREDIT UNION

Attorney, Thomas Robertson **\$60,000.00**
Embezzlement

Status: On June 27, 2016, Robertson pled guilty to Embezzlement and was sentenced to 10 years in custody of MDOC, with 8 years suspended and 2 years to serve. The remaining years will be under Post Release Supervision with the first 5 years reporting. Robertson was also ordered to pay restitution in the amount of \$60,000.00, of which \$16,000.00 was already paid to Singing River Credit Union, leaving a balance of \$44,000.00. The OSA investigation revealed a total loss of \$493,054.10. For Fiscal Year 2018, payments in the amount of \$1,200.00 have been received, leaving a balance of \$48,272.61.



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

Misappropriation of Funds

Status: A formal 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 72 months in prison, supervised release for 3 years after imprisonment, and restitution to the Office of the State Auditor in the amount of \$447,086.07. For Fiscal Year 2018, payments in the amount of \$5,000.00 have been received, leaving a balance of \$528,112.59.

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

Embezzlement

Status: On August 27, 2013, a formal demand in the amount of \$115,786.81 was issued. On February 3, 2014, Williams pled guilty to Embezzlement and was sentenced to 5 years in the custody of the MDOC with 2 years in the intensive house arrest program, and 3 years to be served under post-release supervision. 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 2018, payments in the amount of \$245.00 have been received, leaving a balance of \$104,501.81.

GRANBY VOLUNTEER FIRE DEPARTMENT**Former Treasurer, Joseph Parker****\$3,643.94**

Embezzlement

Forgery

Status: On June 5, 2017, a formal demand in the amount of \$3,643.94 was issued. On November 27, 2017, Parker was sentenced to 10 years in custody of MDOC, to be served under post-release supervision. Parker was also ordered to pay \$1,758.15 in restitution, \$1,000 fine, and \$1,500 in assessments. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment in the amount of \$1,758.15 has been received, leaving a balance of \$1,885.79.

**JONES COUNTY****COUNTY OFFICIALS**

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 in custody of MDOC with 5 years suspended and 7 years to serve. She was ordered to make restitution in the amount of \$307,985.48. On December 16, 2008, a formal 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 2018, payments in the amount of \$1,100.00 have been received, leaving a balance of \$201,145.48.

JONES COUNTY JUNIOR COLLEGE

Former Accounting Assistant, Tracy Laird **\$109,407.96**
Embezzlement

Status: A formal 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 5 years to serve and 5 years post-release supervision, completion of a Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2018, payments in the amount of \$4,010.00 have been received, leaving a balance of \$10,058.16.

KEMPER COUNTY**KEMPER COUNTY SCHOOL DISTRICT**

Former Bookkeeper, Catherine Cole **\$85,582.97**
Embezzlement

Status: On April 19, 2016, Cole pled guilty to Embezzlement. A formal demand in the amount of \$85,582.97 was issued on April 22, 2016. On October 18, 2016, Cole was sentenced to serve 10 years in custody of MDOC, with 9 years suspended, 5 years of supervised probation, and 1 year under the intensive supervised probation program. For Fiscal Year 2018, payments in the amount of \$5,000.00 were received, leaving a balance of \$9,032.97.

Secretary, Gwendolyn Grace
Former Payroll Clerk, Patricia Harmon **\$20,079.33**
Misuse of Public Funds

Status: On February 26, 2018, a formal demand in the amount of \$20,079.33, was issued. For Fiscal Year 2018, payment from the bonding company was received, balance paid in full and returned to the appropriate deserving entity.



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

Embezzlement

Status: On March 10, 2015, a formal demand in the amount of \$8,003.02 was issued. Peters pled guilty to Embezzlement on January 4, 2016, and was sentenced to 7 years of imprisonment with 5 years suspended, and 2 years to serve in custody of MDOC. Additionally, Peters was ordered to pay restitution in the amount of \$25,981.43. On July 6, 2015, payment from her bond company was received in the amount of \$699.34, leaving a balance of \$3,003.02. The Lafayette County District Attorney recused himself; therefore, the 17th Judicial District prosecuted this case. For Fiscal Year 2018, balance has been paid in full to the District Attorney's Office, leaving a balance of \$2,111.02 due to the Office of the State Auditor.

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

Embezzlement

Status: On June 23, 2014, a formal demand in the amount of \$21,214.85 was issued. On July 6, 2015, Liggins pled guilty and was sentenced to 10 years in custody of MDOC, the first 3 years are to be served on house arrest, and the remaining 7 years are suspended. For Fiscal Year 2018, payments in the amount of \$5,020.22 have been received, leaving a balance of \$1,331.53.

LAMAR COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector, Susie Dobson****\$30,551.60**

Misappropriation of Funds

Status: On September 24, 2015, a formal demand in the amount of \$30,551.60 was issued. On September 19, 2016, Dobson pled guilty to Embezzlement, and was sentenced to serve 3 years in custody of MDOC, with 3 years suspended, and ordered to pay restitution in the amount of \$22,300.44. For Fiscal Year 2018, payment in the amount of \$900.22 has been received, leaving a balance of \$19,099.16.

OLOH VOLUNTEER FIRE DEPARTMENT**Former Secretary, Michelle Barefoot****\$40,693.84**

Misappropriation of Funds

Status: On August 30, 2017, a formal demand in the amount of \$40,693.84 was issued. For Fiscal Year 2018, payment from the insurance company was received in the amount of \$22,993.89, leaving a balance of \$17,699.95.



LAUDERDALE COUNTY**SHERIFF'S DEPARTMENT**

Corrections Officer, Carl Spears **\$11,162.72**
Misappropriation of Funds

Status: On August 28, 2017, a formal demand in the amount of \$11,162.72 was issued. For Fiscal Year 2018, a negotiated payment was received in the amount of \$10,000.00, balance paid in full and returned to the appropriate deserving entity.

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 30 months, 3 years of supervised release, pay a special assessment fee of \$100.00, and make restitution of \$217,505.68. A formal demand in the amount of \$287,277.10 was issued on December 2, 2005. For Fiscal Year 2018, payments in the amount of \$707.15 have been received, leaving a balance of \$227,197.91.

MERIDIAN COMMUNITY COLLEGE

Former Administrative Assistant, Sandra Gail Young **\$202,919.72**
Embezzlement

Status: On August 24, 2015, a formal demand in the amount of \$202,919.72 was issued. On January 26, 2017, Young pled guilty to Embezzlement. She was sentenced to 5 years in custody of MDOC, 5 years suspended, and 5 years of supervised probation. Young was also ordered to pay restitution in the amount of \$10,000.00, and was transmitted to the Office of the Attorney General on March 30, 2017. For Fiscal Year 2018, payments were received in the amount of \$1,945.50, leaving a balance of \$51,262.22.

LEAKE COUNTY**COUNTY OFFICIAL**

Former Circuit Clerk, Kathleen Henderson **\$151,559.00**
Failure to Perform Duties

Status: In June of 2017, a claim was filed on Henderson's bond. For Fiscal Year 2018, payment from the bonding company was received in the amount of \$151,559.00 and returned to the appropriate deserving entity.



LEFLORE COUNTY**CITY OF GREENWOOD****Police Officer, Erica Scott****\$22,911.71**Embezzlement
Making Fraudulent Statements

Status: On June 7, 2018, Scott was indicted for Embezzlement and Making Fraudulent Statements. On June 18, 2018, Scott was served with a demand in the amount of \$22,911.71.

MUNICIPALITY OF ITTA BENA**Former City Clerk, Lacheronda Spivey****\$149,088.22**

Embezzlement

Status: On November 9, 2015, Spivey was served with a formal demand in the amount of \$149,088.22. Spivey pled guilty on April 11, 2016, to 1 count of Embezzlement. On July 12, 2016, Spivey was sentenced to 10 years in custody of MDOC, 1 year of intensive supervised probation, followed by 5 years post release supervision, and the remaining 4 years are suspended. She was also ordered to pay restitution in the amount of \$97,318.98; \$47,318.98 to the City of Itta Bena, and \$50,000.00 to Western Surety. For Fiscal Year 2018, payment has been received in the amount of \$2,750.00, leaving a balance of \$94,361.72.

LOWNDES COUNTY**COLUMBUS-LOWNDES COUNTY AIRPORT****Former Contractor, Billy Scarbrough****\$14,490.81**

Embezzlement

Status: On April 24, 2018, Scarbrough was indicted for Embezzlement. On May 21, 2018, a formal demand in the amount of \$14,490.81 was issued.

MADISON COUNTY**CANTON MUNICIPAL UTILITIES****Commissioner, Cleveland Anderson****\$19,192.77**

Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General.



MADISON COUNTY Cont'd

Commissioner, Charles Morgan **\$19,192.77**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General.

Commissioner, L.C. Slaughter **\$19,192.77**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General.

Commissioner, Charles Weems (deceased) **\$19,192.77**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General.

Commissioner, Cleotha Williams **\$19,192.77**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General.

MARION COUNTY**COLUMBIA SCHOOL DISTRICT**

Former Cafeteria Manager, Marquette Magee **\$4,718.05**
Embezzlement
Alteration of Records

Status: On October 31, 2016, a formal demand was issued in the amount of \$4,718.05. On September 28, 2017, Magee was issued a non-adjudicated sentence pending 5 years of probation, 200 hours of community service, and restitution in the amount of \$2,267.75, payable at \$50.00 per month. On March 17, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2018, no payments have been made.

**MARSHALL COUNTY****CITY OF POTTS CAMP****Former City Clerk, Paula Mansell**
Misappropriation of Funds**\$10,146.41**
\$178,385.81

Status: On February 9, 2018, two formal demands were issued for a total amount of \$188,532.22. On June 28, 2018, this case was transmitted to the Office of the Attorney General.

NORTH CENTRAL MISSISSIPPI CRIME STOPPERS**Former Coordinator, Elijah Wilson**
Embezzlement**\$15,673.28**

Status: On June 29, 2017, a formal demand in the amount of \$15,673.28 was issued. On November 6, 2017, Wilson pled guilty to 2 counts of Embezzlement. He was sentenced to 5 years of supervised probation and ordered to pay \$13,906.12 in restitution. For Fiscal Year 2018, payment in the amount of \$13,906.13 was received, leaving a balance of \$1,767.15.

NESHOPA COUNTY**Comptroller, Jill Watkins**
Embezzlement**\$459,630.65**

Status: On June 26, 2015, a formal demand was issued in the amount of \$459,630.65. On September 22, 2016, Watkins was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Watkins will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Watkins was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. For Fiscal Year 2017, payment from her bond company has been received in the amount of \$8,489.07, leaving a balance of \$451,141.58. For Fiscal Year 2018, no payments have been made.

**NESHOBA COUNTY Cont'd**

Purchasing Clerk, Julie Faye Russell **\$449,130.47**
Embezzlement

Status: On June 26, 2015, a formal demand was issued in the amount of \$449,130.47. September 22, 2016, Russell was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Russell will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Russell was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2017, payment from her bonding company has been received in the amount of \$83,295.14, leaving a balance of \$365,835.33. For Fiscal Year 2018, no payments have been made.

Payroll Clerk, Tammy Gomillion **\$444,834.56**
Embezzlement

Status: On June 26, 2015, a formal demand was issued in the amount of \$444,834.56. September 22, 2016, Gomillion was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Gomillion will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Gomillion was ordered to pay Neshoba County an additional \$42,220.55 after being released from probation. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2017, payment from her bonding company has been received in the amount of \$58,215.79, leaving a balance of \$386,618.77. For Fiscal Year 2018, no payments have been made.

OKTIBBEHA COUNTY

COUNTY OFFICIAL
Former Chancery Clerk, Monica Banks (deceased) **\$101,957.43**
Embezzlement

Status: On June 15, 2017, a formal demand in the amount of \$101,957.43 was issued. On March 9, 2018, this case was transmitted to the Office of the Attorney General.



OKTIBBEHA COUNTY Cont'd**MISSISSIPPI STATE UNIVERSITY****Former Employee, Dr. Susan Holder**
Embezzlement**\$81,946.47**

Status: On October 25, 2016, a formal demand in the amount of \$81,946.47 was issued. On March 17, 2017, this was transmitted to the Office of the Attorney General. On April 12, 2018, Holder pled guilty to Embezzlement and was sentenced to 1 year of house arrest and 4 years of post-release supervision. She was also ordered to pay restitution and court costs in the amount of \$58,449.49. For Fiscal Year 2018, \$50,000.00 has been paid, leaving a balance of \$31,946.47.

Former Employee, Lisa Lindsey
Embezzlement**\$59,428.71**

Status: On January 17, 2003, a formal demand was issued in the amount of \$59,428.71. On February 10, 2003, this was transmitted to the Office of the Attorney General. On July 31, 2003, Lindsey pled guilty to 1 count of Embezzlement and was sentenced to serve 10 years with 5 years suspended on supervised probation. She was also ordered to pay restitution in the amount of \$59,428.71. For Fiscal Year 2018, payment in the amount of \$5,875.22 has been received, leaving a balance of \$9,695.03.

PANOLA COUNTY**MISSISSIPPI DEPARTMENT OF TRANSPORTATION****Former Road Crew Employee, Connie Shegog**
Misappropriation of Funds**\$12,751.02**

Status: On December 7, 2015, a formal demand was issued in the amount of \$12,751.02. On August 18, 2016, Shegog pled guilty to Embezzlement and was sentenced to a non-adjudicated sentence with 3 years of probation, and ordered to pay restitution in the amount of \$6,735.80 at a rate of \$100.00 per month. This case was transmitted to the Office of the Attorney General on August 12, 2016. For Fiscal Year 2018, no payments have been made.

Former Road Crew Employee, Clyde Poole, Jr.
Misappropriation of Funds**\$1,394.51**

Status: On December 2, 2015, Poole was indicted for Embezzlement. On December 7, 2015, a formal demand was issued in the amount of \$1,394.51. The demand has been paid in full and returned to the appropriate deserving entity. On February 28, 2018, Poole was sentenced to the Pretrial Intervention Program and the case has been remanded to the files pending successful completion of the program.



PANOLA COUNTY Cont'd

Former Road Crew Employee, Torrie Willey **\$101.36**
Embezzlement

Status: On December 7, 2015, a formal demand was issued in the amount of \$101.36. Willey pled guilty to 1 count of Embezzlement by a Public Official on October 6, 2016. Willey received a 20 year suspended sentence with 2 years of supervised probation, and was ordered to pay restitution to MDOT in the amount of \$53.79. For Fiscal Year 2018, payments have been made to court costs only.

COLES POINT VOLUNTEER FIRE DEPARTMENT

Former Secretary, Martha Chrestman **\$58,372.57**
Embezzlement

Status: On September 5, 2013, a 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 2018, payments in the amount of \$5,300.00 have been received, leaving a balance of \$28,072.57.

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 5 years and ordered her to pay restitution in the amount of \$40,000.00. A formal 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 2018, payments in the amount of \$300.00 have been received, leaving a balance of \$81,449.75.

**PIKE COUNTY****MUNICIPALITY OF MCCOMB****Former Court Clerk, Greta Patterson****\$1,018,375.00**

Embezzlement

Status: On December 14, 2015, Patterson pled guilty to Embezzlement and was sentenced to 10 years in custody of MDOC, with 8 years suspended, and 2 years in the intensive supervision program. Additionally, Patterson was ordered to surrender her PERS retirement account, and ordered to pay restitution in the amount of \$1,018,375.00. For Fiscal Year 2018, payment in the amount of \$6,600.00 has been received, leaving a balance of \$965,975.00.

PONTOTOC COUNTY**TOWN OF ECRU****Alderman, Donald Andrews****\$1,985.62**

Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$1,985.62. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Alderwoman, Pat Davis**\$1,154.70**

Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$1,154.70. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Alderman, Glen Denton**\$1,966.88**

Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$1,966.88. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Alderwoman, Gloria High**\$2,278.46**

Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$2,278.46. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.



PONTOTOC COUNTY Cont'd

Former Alderman, Charles Mitchell **\$1,200.84**
Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$1,200.84. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Alderman, Bill Nance **\$2,784.34**
Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$2,784.34. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Alderman, James Speck **\$2,073.33**
Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$2,073.33. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Alderman, Ronnie Stevens **\$1,198.69**
Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$1,198.69. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Alderwoman, Ivonne Whitehead **\$977.42**
Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$977.42. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

Former Alderman, Jimmy Whitehead **\$72.33**
Misuse of Public Funds

Status: On August 17, 2017, an informal demand was issued in the amount of \$72.33. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

**PONTOTOC COUNTY Cont'd**

Former Clerk, Gretchin Moody **\$333,150.98**
Embezzlement

Status: On September 11, 2017, Moody was indicted on 3 counts of Embezzlement. On September 12, 2017, Moody was issued a demand in the amount of \$333,150.98. For Fiscal Year 2018, payment from the bond company was received in the amount of \$150,006.70, leaving a balance of \$183,144.28.

Former Police Chief, Paul Blaylock **\$59,934.58**
Fraud

Status: On September 11, 2017, Blaylock was indicted for Fraud. On September 12, 2017, Blaylock was issued a demand in the amount of \$59,934.58. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

COUNTY OFFICIAL

Former Supervisor, Dennis Corder **\$11,916.86**
Embezzlement

Status: On August 2, 2017, an informal demand in the amount of \$11,916.86 was issued. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.

SHERIFF'S DEPARTMENT

Former Deputy Clerk, Stephanie Cooper **\$59,752.75**
Embezzlement

Status: On July 8, 2016, a formal demand in the amount of \$59,752.75 was issued. On April 19, 2017, Cooper pled guilty to Embezzlement and was sentenced to 20 years, suspended, with 2 years intensive supervision, 5 years post-release supervision, and ordered to pay restitution in the amount of \$54,192.59. For Fiscal Year 2018, payment has been received in the amount of \$1,753.14, leaving a balance of \$3,840.38.

CITY OF PONTOTOC

Former Parks and Recreation Employee, Michelle Boone **\$15,153.21**
Embezzlement

Status: On September 12, 2017, Boone was issued a demand in the amount of \$15,153.21. On December 4, 2017, Boone pled guilty to 1 count of Embezzlement and was sentenced to 10 years in custody of MDOC, 8 years suspended, 2 years of house arrest, and 5 years of post-release supervision. Boone was ordered to pay restitution in the amount of \$15,153.21. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity.



PONTOTOC COUNTY Cont'd

PONTOTOC COUNTY SCHOOL DISTRICT

Former Bookkeeper, Dianne Renee Barefield

\$62,646.29

Embezzlement

Status: On May 18, 2017, a formal demand in the amount of \$62,646.29 was issued. On March 9, 2018, this case was transferred to the Office of the Attorney General. On March 28, 2018, Barefield pled guilty to 1 count of Embezzlement and was sentenced to 20 years in custody of MDOC, with 18 years suspended, 2 years of house arrest, and 5 years of post-release supervision. For Fiscal Year 2018, demand has been paid in full and returned to the appropriate deserving entity.

PRENTISS COUNTY

COUNTY OFFICIAL

Former Justice Court Clerk, Donna Inman

\$6,335.92

Embezzlement

Status: On February 9, 2017, Inman was indicted on 1 count of Embezzlement. A formal demand in the amount of \$6,335.92 was issued on March 8, 2017. For Fiscal Year 2018, payment was received from the bond company, balance paid in full and returned to the appropriate deserving entity.

NORTHEAST MISSISSIPPI COMMUNITY COLLEGE

Former Accounts Receivable Specialist, Seleta Howell

\$76,607.41

Embezzlement

Status: A formal 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 3 counts of Embezzlement. She was ordered to serve 20 years in custody of the MDOC, with 17 years suspended, and 3 years to serve, and to pay restitution in the amount of \$76,607.41. For Fiscal Year 2018, payments in the amount of \$1,803.00 have been received, leaving a balance of \$62,735.41.

**RANKIN COUNTY****CITY OF PEARL****Former Clerk, Kathy Dennis**
Embezzlement**\$238,345.19**

Status: On August 17, 2017, Dennis was indicted on 1 count of Embezzlement. On September 19, 2017, Dennis was issued a demand in the amount of \$238,345.19. This case was transmitted to the Office of the Attorney General on June 28, 2018. For Fiscal Year 2018, payment from the bond company was received in the amount of \$50,000.00, leaving a balance of \$188,345.19.

TOWN OF PELAHATCHIE**Former and Current City Officials**
Former Mayor, Knox Ross, Jr.
Former City Clerk, Bettye Massey
Alderman, Michael Adams
Alderman, Frank Boyd
Former Alderwoman, Megan Hall
Former Alderman, Jerry Norwood
Alderwoman, Margie Warren
Misappropriation of Funds**\$421,668.00**

Status: On May 21, 2018, joint and several formal demands were issued in the amount of \$421,668.00. On June 27, 2018, this case was transmitted to the Office of the Attorney General.

Former and Current City Officials
Mayor, Ryshonda Beechem,
Former City Clerk, Bettye Massey
Alderman, Michael Adams
Alderman, Frank Boyd
Alderman, Eddie Jones
Alderman, James Ray Harrell
Alderwoman, Margie Warren
Misappropriation of Funds**\$80,694.97**

Status: On May 21, 2018, joint and several formal demands were issued in the amount of \$80,694.97. On June 27, 2018, this case was transmitted to the Office of the Attorney General.

**SHARKEY COUNTY****TOWN OF ANGUILLA****Mayor, Larry Bradford****\$1,095.44**

Misappropriation of Funds

Status: On June 8, 2018, an informal demand in the amount of \$1,095.44 was issued.

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

Missing Funds

Status: On February 11, 2013, Parker pled guilty and the court withheld adjudication for a period of 7 years, provided Parker complete 5 years of supervised probation, followed by 2 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 7 years. A formal demand in the amount of \$66,118.18 was issued on February 15, 2013. For Fiscal Year 2018, no payments have been made, leaving a balance of \$4,440.18.

TALLAHATCHIE COUNTY**TOWN OF TUTWILER****Aldersperson, Gregory Braggs****\$1,194.39**

Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$1,194.39 was issued. On June 6, 2017, this was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

Aldersperson, James Farmer**\$16,188.06**

Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$16,188.06 was issued. On June 6, 2017, this was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.



TALLAHATCHIE COUNTY Cont'd

Alderson, Christopher Hooper **\$16,188.06**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$16,188.06 was issued. On June 6, 2017, this was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

Alderson, Donnie Powell **\$13,886.69**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$13,886.69 was issued. On June 6, 2017, this was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

Alderson, Diann Pimpton **\$15,965.89**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$15,965.89 was issued. On June 6, 2017, this was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

Alderson, Donnell Wiggins **\$15,830.21**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$15,830.21 was issued. On June 6, 2017, this was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

Board Attorney, Renetha Frieson **\$7,608.52**
Misuse of Public Funds

Status: On September 20, 2017, a formal demand was issued in the amount of \$7,608.52. On June 6, 2017, this was transmitted to the Office of the Attorney General.

**TATE COUNTY****TOWN OF COLD WATER****Former Employee, Wayne Hayes**
Embezzlement**\$795.36**

Status: On July 19, 2017, Hayes was indicted for Embezzlement. On August 7, 2017, a formal demand in the amount of \$795.36 was issued. On June 29, 2018, this case was transmitted to the Office of the Attorney General.

TISHOMINGO COUNTY**CITY OF BURNSVILLE****Former City Clerk, Jill Lee**
Embezzlement**\$1,161.70**

Status: On June 11, 2018, Lee was indicted for Embezzlement. On June 19, 2018, Lee was served with a demand in the amount of \$1,161.70.

UNION COUNTY**COUNTY OFFICIAL****Former Deputy Clerk, Jennifer Galloway**
Embezzlement**\$334,680.64**

Status: On October 24, 2016, Galloway was indicted for Embezzlement and a formal demand was issued in the amount of \$334,680.64. For Fiscal Year 2017, payment from her bond company was received in the amount of \$50,000.00, leaving a balance of \$284,680.64. Trial is pending.



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 2 counts of Accepting a Bribe and 1 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 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. On August 2, 2012, Franklin's 2010 Ford F-150 truck was forfeited, and on October 25, 2015, the truck was awarded to the State of Mississippi, with a value of \$20,600.00. This case was jointly investigated with the Office of Inspector General Education. Federal restitution is still owed.

Greenville Public Schools Vendor, Edna Goble**\$1,201,247.00**

Conspiracy to Pay Bribes

Status: On June 19, 2014, Goble pled guilty to 1 count of Conspiracy to Pay Bribes and was sentenced to 30 months in prison, and 3 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. Goble is currently serving time in the Federal Bureau of Prisons. This case was jointly investigated with the Office of Inspector General Education. Federal restitution is still owed.

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

Embezzlement

Status: On October 23, 2013, Yeager was arrested on 1 count of Embezzlement and she was issued a formal demand in the amount of \$115,892.62. On January 5, 2015, Yeager was sentenced to 10 years of intensive supervised probation, 8 years suspended, 5 years supervised probation upon completion of the intensive supervised probation, and restitution in the amount of \$115,892.62. For Fiscal Year 2018, payments in the amount of \$550.00 have been received, leaving a balance of \$38,356.63.

**WAYNE COUNTY****MUNICIPALITY OF WAYNESBORO**

Former Water Department Clerk, Gloria Cooley **\$223,455.01**
Embezzlement

Status: On February 15, 2017, Cooley was indicted on 6 counts of Embezzlement. On February 24, 2017, Cooley pled not guilty. On June 15, 2017, a formal demand in the amount of \$223,455.01 was issued. Trial is pending.

Former Water Department Clerk, Shirley Harris **\$19,861.33**
Embezzlement

Status: On February 24, 2017, Harris pled not guilty. On June 15, 2017, a formal demand in the amount of \$19,861.33 was issued. On February 13, 2018, Harris pled guilty to 1 count of Embezzlement, the remaining 5 counts were nolle prosequi. Harris was given a non-adjudicated sentence of 5 years non-reporting probation and ordered to pay restitution in the amount of \$19,861.33. For fiscal Year 2018, payment has been received in full and returned to the appropriate deserving entity.

WAYNE COUNTY SCHOOL DISTRICT

Former Superintendent, Robert Dean **\$12,359.00**
Embezzlement
Conspiracy to Commit Embezzlement

Status: On June 12, 2017, Dean was indicted on 1 count of Embezzlement and 1 count of Conspiracy to Commit Embezzlement. On June 23, 2017, a formal demand in the amount of \$12,359.00 was issued. Trial is pending.

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 1 count of Mail Fraud and 1 count of Money Laundering in the U.S. District Court. On the same date, Hall entered a plea of guilty to 3 counts of Mail Fraud in circuit court. Hall was sentenced in U.S. District Court to 96 months, with 5 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 2018, payments in the amount of \$2,835.84 were received leaving a balance of \$487,510.89.



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 1 count of Interstate Transportation of Money by Fraud and 1 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 and to 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 jury found Draper guilty of 1 count of Aiding and Abetting the Interstate Transportation of Moneys Obtained By Fraud, 18 USC 2314, and 1 count of Money Laundering, 18 USC 1956 on July 23, 2008. For Fiscal Year 2018, payments in the amount of \$5,420.16 were received.

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 pay restitution in the amount of \$13,546.40. For Fiscal Year 2018, payments in the amount of \$220.00 have been received, leaving a balance of \$6,601.40.

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 5 years of supervised probation, and 5 years unsupervised probation, and was ordered to make restitution of \$37,587.51. For Fiscal Year 2018, payments in the amount of \$200.00 have been received, leaving a balance of \$22,498.28.



EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION

**BOLIVAR COUNTY****CITY OF CLEVELAND****City Clerk, Dominique Green****\$38,712.24**

Failure to Adhere to MS Code §99-19-73(c)

Status: Court assessments were not submitted for July 2017 – October 2017. On September 11, 2017, and December 1, 2017, a sum of \$38,712.24 was paid in full and settled to the State of Mississippi.

TOWN OF SHAW**Town Clerk, Ann Marie Blake****\$14,935.35**

Failure to Adhere to MS Code §99-19-73(c)

Status: Court assessments were not submitted for January 2011 – November 2013. On March 15, 2018, a sum of \$14,935.35 was paid in full and settled to the State of Mississippi.

COAHOMA COUNTY**COAHOMA COUNTY CHANCERY CLERK****Chancery Clerk, Carolyn Parham****\$18,668.27**

Failure to Adhere to MS Code §99-19-73(b)

Status: A 30-day notice was issued on March 18, 2018, for non-submission of state assessment funds for January 2011 - August 2017. On May 21, 2018, a sum of \$18,668.27 was paid in full and settled to the State of Mississippi.

COPIAH COUNTY**COPIAH COUNTY CHANCERY CLERK****Chancery Clerk, Steve Amos****\$562.50**

Accounting Error

Status: Incorrect amount was submitted for December 2016 court assessments. On June 29, 2018, a sum of \$562.50 was paid in full and settled to the State of Mississippi.



DESOTO COUNTY**WPG AMERICAS, INC.****Employment Default****\$28,666.67**

Failure to meet grant requirements

Status: Company failed to maintain employment requirements as per grant agreement. On April 10, 2018, WPG Americas paid a sum of \$28,666.67 for default of the employment requirements.

FORREST COUNTY**STION CORPORATION****CEO, Chester Farris****\$92,943,780.86**

Failure to meet contract requirements

Status: On March 20, 2018, a formal demand in the amount of \$92,943,780.86 was issued to Stion Corporation for failure to meet the terms of the Memorandum of Understanding and Loan Agreements regarding capital investment and employment requirements. Mississippi Development Authority and Attorney General's Office are attempting to liquidate assets and recover funds.

HOLMES COUNTY**CITY OF DURANT****Town Clerk, Ursula Perry****\$2,913.25**

Failure to Adhere to MS Code §99-19-73(c)

Status: Court assessments were not submitted for May 2016. On July 11, 2017, a sum of \$2,913.25 was paid in full and settled to the State of Mississippi.

TOWN OF TCHULA**Town Clerk, Annie Mae Horton****\$106,140.66**

Failure to Adhere to MS Code §99-19-73(c)

Status: On May 29, 2018, a formal demand in the amount of \$106,140.66 was issued to Town Clerk Annie Mae Horton. This demand was to recover funds that were collected in the form of court assessments by the town of Tchula and were not submitted to the State of Mississippi.



JACKSON COUNTY**JACKSON COUNTY CHANCERY CLERK****Chancery Clerk, Josh Eldridge****\$5,060.00**

Failure to Adhere to MS Code §99-19-73(c)

Status: Court assessments were not submitted for December 2016. On September 15, 2017, a sum of \$5,060.00 was paid in full and settled to the State of Mississippi.

KEMPER COUNTY**KEMPER COUNTY CHANCERY CLERK****Chancery Clerk, Sherline Watkins****\$77,915.00**

Failure to Adhere to MS Code §99-19-73(b)

Status: Court assessments were not submitted for August 2016, October 2016 – December 2016, March 2017 and July 2017. On August 21, 2017, a sum of \$77,915.00 was paid in full and settled to the State of Mississippi.

LEFLORE COUNTY**VIKING RANGE CORPORATION****Employment Default****\$1,200,000.00**

Failure to meet contract requirements

Status: Company failed to maintain employment requirements as per the Memorandum of Understanding for May 2016 and May 2017. On July 31, 2017, Viking paid \$1,200,000.00 for failing to meet the job maintenance requirements.

MIDDLEBY CORPORATION**Employment Default****\$13,003.17**

Failure to meet contract requirements

Status: Company failed to maintain contractual employment requirements for July 1, 2017. On August 8, 2017, Middleby paid \$13,003.17 for failure to meet these requirements.



MARSHALL COUNTY**MARSHALL COUNTY CHANCERY CLERK****Chancery Clerk, Chuck Thomas****\$82,079.74**

Failure to Adhere to MS Code §99-19-73(b)

Status: Court assessments were not submitted for March 2017 - May 2017. On July 17, 2018, a sum of \$82,079.74 was paid in full and settled to the State of Mississippi.

PANOLA COUNTY**VILLAGE OF POPE****Town Clerk, Tracy Holcomb****\$574.50**

Failure to Adhere to MS Code §99-19-73(c)

Status: A 30-day notice was issued on March 8, 2018, for non-submission of state assessments for October 2016, January 2017 – February 2017. On, January 10, 2018, a sum of \$574.50 was paid in full and settled to the State of Mississippi.

PIKE COUNTY**CITY OF MAGNOLIA****City Clerk, Servia Fortenberry****\$12,947.50**

Failure to Adhere to MS Code §99-19-73(c)

Status: Court assessments were not submitted for October 2016 - May 2017. On June 30, 2017, a sum of \$12,947.50 was paid in full and settled to the State of Mississippi.

PIKE COUNTY CHANCERY CLERK**Chancery Clerk, Becky Bouie****\$2,990.00**

Failure to Adhere to MS Code §99-19-73(b)

Status: Court assessments were not submitted for March 2016. On September 30, 2017, a sum of \$2,990.00 was paid in full and settled to the State of Mississippi.



PONOTOC COUNTY**TOWN OF ECRU****Town Clerk, Mitzi Stokes****\$2,143.00**

Failure to Adhere to MS Code §99-19-73(c)

Status: Court assessments were not submitted for May 2017. On June 28, 2017, a sum of \$2,143.00 was paid in full and settled to the State of Mississippi.

SMITH COUNTY**TOWN OF RALEIGH****City Clerk, Helen Bounds****\$47,076.72**

Failure to Adhere to MS Code §99-19-73(c)

Status: A 30-day notice was issued on March 8, 2018, for non-submission of state assessments for October 2013 – December 2017. On March 28, 2018, a sum of \$47,076.72 was paid in full and settled to the State of Mississippi.

TUNICA COUNTY**GREENTECH AUTOMOTIVE, INC.****CEO, Charles Wang****\$6,555,191.28**

Failure to meet contract requirements

Status: On October 6, 2017, a formal demand was issued in the amount of \$6,555,191.28 to GreenTech Automotive, Inc., for failure to meet the terms of the Memorandum of Understanding and Loan Agreements regarding capital investment and employment requirements. The Attorney General's Office has filed suit to recover funds.

WASHINGTON COUNTY**WASHINGTON COUNTY CHANCERY CLERK****Chancery Clerk, Marilyn Hansell****\$19,090.00**

Failure to Adhere to MS Code §99-19-73(b)

Status: Court assessments were not submitted for May 2016. On September 30, 2017, a sum of \$19,090.00 was paid in full and settled to the State of Mississippi.



**EXCEPTIONS TAKEN BY THE
PROPERTY DIVISION**



CLAIBORNE COUNTY

ALCORN STATE MISSISSIPPI

Torrey Turner	\$62.92
Danuall Lucas	\$57.74
Walter Sago	\$8.29
Nancy Morehead	\$21.35
Franklin Chukwama	\$203.00
Donna Williams	\$33.44
Wesley Whittaker	\$55.00
Repayment for Missing Equipment	

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

FORREST COUNTY

UNIVERSITY OF SOUTHERN MISSISSIPPI

M Kate Howard	\$59.40
Terry Puckett	\$19.02
USM Foundation-Student Affairs	\$477.71
USM Foundation-GCTL	\$890.52
Repayment for Missing Equipment	

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

HINDS COUNTY

INSTITUTIONS OF HIGHER LEARNING

Harry Sims	\$1.49
Repayment for Missing Equipment	

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

DEPARTMENT OF PUBLIC SAFETY

Mississippi Highway Safety Patrol	\$377.47
Repayment for Missing Equipment	

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



HINDS COUNTY Cont'd**BUREAU OF NARCOTICS**

Cecily Kumor **\$3.00**
Repayment for Missing Equipment

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

DEPARTMENT OF CORRECTIONS

Aramark **\$193.46**
Repayment for Missing Equipment

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

JEFFERSON COUNTY**ALCORN STATE UNIVERSITY**

Douglas Stewart **\$13.50**
Geraldine Varnado **\$32.50**
Repayment for Missing Equipment

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

LEFLORE COUNTY**MISSISSIPPI VALLEY STATE UNIVERSITY**

Torrey Moore **\$1.44**
George Huntley **\$63.06**
Repayment for Missing Equipment

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



OKTIBBEHA COUNTY**MISSISSIPPI STATE UNIVERSITY**

Mary McLendon	\$495.00
Jeremiah Dumas	\$59.41
Bille Cooke	\$157.33
Mark Novotny	\$123.44
Lanny Pace	\$229.65
Kent Hoblet	\$129.10

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.**MISSISSIPPI STATE UNIVERSITY-COOPERATE EXTENSION SERVICES**

Jeffrey Johnson	\$23.99
Kimberly Hancock	\$6.89

Repayment for Missing Equipment

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



INDEX BY COUNTY



Adams	None	Itawamba.....	None	Pike	30,45
Alcorn	9	Jackson.....	18,19,44	Pontotoc	30,31,32,33,46
Amite.....	None	Jasper.....	None	Prentiss	33
Attala.....	9	Jefferson	20,49	Quitman.....	None
Benton.....	None	Jefferson Davis.....	20	Rankin.....	34
Bolivar.....	10,42	Jones.....	21	Scott	None
Calhoun.....	None	Kemper.....	21,44	Sharkey	35
Carroll	None	Lafayette	22	Simpson.....	7
Chickasaw	11	Lamar	22	Smith.....	46
Choctaw	None	Lauderdale.....	23	Stone	None
Claiborne.....	48	Lawrence.....	None	Sunflower	35
Clarke.....	11,12	Leake.....	7,23	Tallahatchie.....	35,36
Clay.....	None	Lee.....	None	Tate	37
Coahoma	12,42	Leflore.....	24,44,49	Tippah	None
Copiah.....	42	Lincoln	None	Tishomingo	37
Covington.....	12	Lowndes.....	24	Tunica	46
Desoto	43	Madison.....	24,25	Union.....	37
Forrest	13,43,48	Marion.....	25	Walthall.....	None
Franklin	None	Marshall	26,45	Warren.....	None
George.....	14	Monroe.....	None	Washington	38,46
Greene	None	Montgomery.....	None	Wayne	39
Grenada.....	None	Neshoba.....	26,27	Webster	None
Hancock	14	Newton.....	None	Wilkinson.....	None
Harrison.....	14,15,16	Noxubee	None	Winston.....	None
Hinds.....	16,17,48	Oktibbeha.....	27,28,50	Yalobusha	39,40
Holmes	17,18,43	Panola.....	28,29,45	Yazoo	40
Humphreys.....	18	Pearl River	29		
Issaquena.....	None	Perry	None		



Office of the State Auditor
P.O. Box 956
Jackson, MS 39205
www.osa.ms.gov

