

DON THREADGILL

CHOCTAW COUNTY CHANCERY CLERK

P. O. Box 250 • Ackerman, Mississippi 39735
Telephone (662) 285-6329 • Fax (662) 285-3444

Chancery Judges
Sixth District

John C. Love, Jr.
Kosciusko, MS 39090

Edward C. Prisock
Louisville, MS 39339

BOARD OF SUPERVISORS
Archie Collins, District No. 1
Larry McClain, District No. 2
Chris McIntire, District No. 3
Thomas Higgins, District No. 4
Robert Kay Bowie, District No. 5

CORRECTIVE ACTION PLAN

September 5, 2006

Office of the State Auditor
P.O. Box 956
Jackson, MS 39205

Gentlemen:

The Choctaw County, Mississippi Board of Supervisors respectfully submits the following corrective action plan for the year ended September 30, 2004.

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section 1: Summary of Auditor's Results, does not include findings and is not addressed.

SECTION 2: FINANCIAL STATEMENT FINDINGS

- 04-1:** The County's Solid Waste Clerk has been working with a representative of the Golden Triangle Planning Development District to create a computer program that will have the ability to provide an accounts receivable and accounts aging format that will bring the department into compliance. We expect to have the updated program in service by January 1, 2007. Reba Nowell, the Solid Waste Clerk, will be responsible for the implementation of the updates.
- 04-2:** (a) Beginning with the October 1, 2006 payroll, each Supervisor or department head will be required to file by the 25th of each month with the Chancery Clerk a detailed listing of the hours that each of their employees hours worked during the month, and said listing shall denote any sick days or vacations days used during the said month being reported.
- (b) In the future the Board of Supervisors will approve any and all payroll or employment changes and said approval shall be entered into the minutes of the

Board. This process shall begin immediately. Don Threadgill, Clerk to the Board, will be responsible

(c) After the Board has approved and made payroll or employment status changes, the Chancery Clerk shall make sure that the Order of the Board authorizing the changes is placed in the appropriate personnel file or Board of Supervisor's folder.

(d) As detailed in 04-2 (a), all monthly reports that are received by the payroll clerk shall be filed in the Chancery Clerk's office in a folder marked specifically for the month be reported.

(e) The Board has a personnel policy in place.

(f) Beginning the first Monday in October, 2006, and every first Monday thereafter, the Chancery Clerk will provide the Board of Supervisors with a copy of the payroll report for the preceding month. After reviewing the said report, the Board will approve said report and enter it into the minutes.

(g) All changes to the County's EDP file, will have prior approval. (See 04-2 (c))

(h) All department heads (including Supervisors) shall be required to have the hiring or termination of employees approved by the Board of Supervisors. This requirement shall begin September 1, 2006.

04-3: As denoted in 04-2 (a) and (d) the Chancery Clerk will timely and appropriately file the monthly employee time sheets, and keep a record of vacation and sick days used by each employee.

04-4: Wanda Vowell, Circuit Clerk, will begin separating active and inactive fines due to the county and will have corrective action completed by 12-31-06.

04-5: Glenda O'Bryant, Justice Court Clerk, has informed the Board of Supervisors that procedures are now in place to rectify this issue, and her September 30, 2006 report will reflect implementation.

04-6: Peggy Miller, Inventory Control Clerk, has informed the Board of Supervisors that the following corrective actions have already been taken: items (a) & (c) were corrected in FYE 09/30/05; and for subsequent audits, great care will be taken to ensure that property will not be erroneously classified.

SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

04-7: Beginning immediately, the Board of Supervisors will require the Chancery

Clerk/County Administrator and, if applicable, a Grant Administrator to put in place proper controls to ensure that leveraged revenue obligations meet the approved requirements of the program.

04-8: Beginning September 5, 2006, the Board of Supervisors will appoint the Don Threadgill, Chancery Clerk/County Administrator and Joe Griffin, Board Attorney, if applicable, to put in place proper controls to ensure that the policies, requirements, and procedures of the HOME Rehabilitation Program are met. The controls include but are not limited to:

1. To ensure that all family members are identified and their incomes included in determining if the family is income eligible.
2. Require that all applicants sign a certification stating that the family information provided includes names, ages, social security numbers and income is complete and accurate.
3. Ensure that applicants household assets are identified and that the value of these assets will be used in determining whether assets exceed the allowed amount.
4. Require applicants to execute a certification stating that their asset information is correct.
5. Research county records to see if applicants have assets not listed.
6. Require title searches and lien searches to be conducted on applicants and with findings of said searches filed in applicants folder.
7. To verify that structures to be replaces are actually on the property.

04-9: Beginning September 5, 2006 Board of Supervisors will require the Chancery Clerk/County Administrator and/or, if applicable, a Grant Administrator to put in place proper controls, relative to future HOME projects, to ensure that applicants receiving assistance are evaluated and ranked according to the to the priority areas established in the County's HOME Program, and that any substitution of applicants will be approved in the minutes of the Board.

04-10: Beginning September 5, 2006 Board of Supervisors will require the Chancery Clerk/County Administrator and/or, if applicable, a Grant Administrator to put in place proper controls, relative to HOME projects, to ensure that applicants receiving assistance do not receive payments in excess of the maximum amounts allowed without being first approved by the Board and a resolution authorizing same recorded in the board minutes.

04-11: Beginning September 5, 2006, the Board will require the Chancery Clerk/County

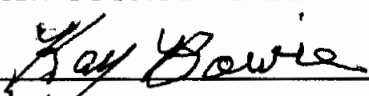
Administrator and/or, if applicable, a Grant Administrator to put in place proper controls, relative to future HOME projects, to ensure that applicants/homeowners solicits bids for the reconstruction of their homes in order to obtain the lowest price. Also, that the bids received are to be documented and tabulated, and certify that any amounts over the bid price are to be paid by the homeowner. Lastly, require that all contractors submit the necessary documentation and information to the grant administrator, and that these documents and information be properly filed and maintained.

04-12: Beginning September 5, 2006, the Board of Supervisors will require Don Threadgill, Chancery Clerk/County Administrator and Joe Griffin, Board Attorney, if applicable, to put in place proper controls, relative to future HOME projects, to ensure that the policies, requirements, and procedures of the HOME Rehabilitation Program specifically the requirements of the Code of Federal Regulations Title 24 CRF Section 92.504 are met. This control requires that deed restrictions be prepared and filed which will therefore create a restriction to the sale or transfer of said home to an ineligible recipient.

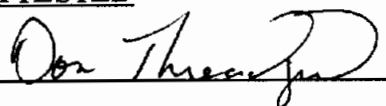
04-13: Beginning September 5, 2006, the Board will require the Chancery Clerk/County Administrator and/or, if applicable, a Grant Administrator to put in place proper controls, relative to future HOME projects, to ensure that all cost incurred are allowable and that the supporting records reflect their accuracy, thus insuring that all costs are adequately documented before paying these cost.

SO ORDERED AND APPROVED this the 5th day of September, 2006.

CHOCTAW COUNTY BOARD OF SUPERVISORS

By: 
Its President

ATTESTED

, Clerk of the Board

Contact Person: Don Threadgill
Chancery Clerk, Choctaw Co.
P.O. Box 250
Ackerman, Ms 39735
662-285-6329