

# State of Mississippi

## **AUDIT EXCEPTIONS REPORT**

Fiscal Year 2010

MISSISSIPPI



**Stacey E. Pickering**  
State Auditor

**Office of the State Auditor**





## **Office of the State Auditor**

**County Audit Section  
Education Audit Section  
Investigative Division  
Performance Audit Division  
Property Audit Division**

A legally mandated account of misappropriated or misspent public funds and the actions taken by the Office of the State Auditor for their recovery and their return to the appropriate entities in Fiscal Year 2010.

## **AUDIT EXCEPTIONS REPORT FISCAL YEAR 2010**

**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, 2010

Honorable Haley Barbour, Governor  
Honorable Phil Bryant, Lieutenant Governor  
Honorable Tate Reeves, Treasurer  
Honorable William J. McCoy, Speaker of the House  
Honorable William G. Hewes III, President Pro Tempore of the Senate  
Honorable J. P. Compretta, Speaker Pro Tempore of the House  
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware, it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2010, 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 2010. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2010.pdf>.

An audit "*exception*" indicates that a violation of the law or an accounting error has resulted in public funds being misappropriated or spent incorrectly. The term also means that 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.

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



The County Audit Section was responsible for recovering misspent funds or disallowed expenditures totaling \$9,774.00. These incidents may involve excesses of the salary cap for circuit and chancery clerks, and are recorded as *“paid in full and settled to the appropriate fund directly.”*

The Education Audit Section was responsible for recovering misspent funds totaling \$19,365.60. These incidents involved disallowed expenditures, and are recorded as *“paid in full and settled to the appropriate fund directly.”*

The Investigative Division issued twelve formal demands for \$415,567.17 and five informal demands for \$12,117.52 and recovered misspent or embezzled funds totaling \$2,854,861.06.<sup>1</sup>

In addition to normal responsibilities, the Investigative Division investigated the reduction in the collection of court assessments due to the State of Mississippi. The State Auditor directed all counties and municipalities with outstanding court assessments to be compliant within sixty days. After this directive, \$1,812,261.02 in unpaid court assessments was deposited into the state treasury.

The Property Audit Division recovered funds totaling \$3,858.36. 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, 2010 was \$4,700,120.04.

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/lrd

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<sup>1</sup> *These amounts reflect funds collected on previous fiscal year exceptions and monies paid and settled to the appropriate entities directly. Prior Fiscal Year payments are not included in these amounts.*







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**EXCEPTIONS TAKEN BY THE  
COUNTY AUDIT  
SECTION**



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**JEFFERSON DAVIS COUNTY**

**COUNTY OFFICIALS**

**District 3 Supervisor, John Thompson** **\$3,075.00**  
Improper payment of employee bonuses

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

**District 5 Supervisor, Bobby Rushing** **\$5,775.00**  
Improper payment of employee bonuses

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

**SHARKEY COUNTY**

**COUNTY OFFICIALS**

**Chancery Clerk, Murinda Williams** **\$360.00**  
Excess Statutory Fees

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

**Circuit Clerk, Murinda Williams** **\$564.00**  
Duplicate Payment

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



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**EXCEPTIONS TAKEN BY THE  
EDUCATION AUDIT  
SECTION**



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**LAFAYETTE COUNTY**

**OXFORD SCHOOL DISTRICT**

Superintendent, Dr. Kim Stasny	\$491.23
Director of Child Nutrition, H. Richmond Smith	\$2,950.00
Principal, Della Davidson Elementary, Dr. Martha McLarty	\$910.19
Principal, Oxford Middle School, Brian Harvey	\$379.02
Principal, Oxford Middle School, Patrick Robinson	\$242.07
Principal, Bramlett Elementary School, SuzAnne Liddell	\$1,300.85
Principal, Oxford High School, Bill Hovious	\$4,521.66
Principal, Oxford Elementary School, Evelyn Smith	\$4,017.23
Disallowed Expenditures	

**Status:** Paid in full by Bramlett School PTA and the Oxford Charger Athletic Booster Club, and settled to the appropriate funds directly.

**LAUDERDALE COUNTY**

**LAUDERDALE COUNTY SCHOOL DISTRICT**

Superintendent, Randy Hodges	\$100.00
Witherspoon and Compton, Attorneys	\$200.00
Rob Calcote	\$590.00
Disallowed Expenditures	

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

**LEFLORE COUNTY**

**GREENWOOD PUBLIC SCHOOL DISTRICT**

Former Superintendent, Dr. Leslie L. Daniels	\$2,097.46
Former Principal, Threadgill Elementary School, Melvin Cook	\$843.75
Principal, Greenwood Middle School, Lorita Harris	\$222.70
Principal, Greenwood High School, Percy Powell	\$544.50
Employee, James M. Ponder	\$144.08
Disallowed Expenditures	

**Status:** Paid in full by various individuals and settled to the appropriate funds directly.

**MONTGOMERY COUNTY**

**WINONA SCHOOL DISTRICT**

Employee, Marshall Bennett	\$233.54
Disallowed Expenditures	

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



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# **EXCEPTIONS TAKEN BY THE INVESTIGATIVE DIVISION**



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**BENTON COUNTY****MUNICIPALITY OF SNOW LAKE SHORES****Former Mayor, Laurie Pierpont****\$3,109.13**

Misuse of Public Funds

**Status:** Informal demand in the amount of \$3,109.13 was issued on May 5, 2010. The amount of the demand was paid in full and settled to the appropriate deserving entities.

**COAHOMA COUNTY****LURAND UTILITY DISTRICT****Former Bookkeeper, Karen Von Allmen****\$15,059.49**

Embezzlement

**Status:** On August 4, 2008, Karen Von Allmen pled guilty to Embezzlement in Circuit Court, and was sentenced to five years, with four years and nine months suspended, and three months to serve. Von Allmen was ordered to pay restitution in the amount of \$15,059.49. Formal written demand was issued on October 7, 2008, and transmitted to the Office of the Attorney General on November 7, 2008. For Fiscal Year 2010, payments in the amount of \$10,307.49 were remitted, leaving a balance of \$4,752.00.

**FORREST COUNTY****COUNTY OFFICIAL****Former Deputy Tax Collector, Stevie Hudson****\$11,222.83**

Embezzlement

**Status:** On January 23, 2007, Stevie Hudson pled guilty to Embezzlement in Circuit Court and received ten years with five years suspended, and entered into the Community Service Program. Hudson was ordered to pay restitution in the amount of \$6,346.41. Formal written demand in the amount of \$11,222.83 was issued on April 6, 2007, and transmitted to the Office of the Attorney General on May 7, 2007. Payments in the amount of \$4,876.42 were remitted prior to issuance of the demand. For Fiscal Year 2010, payment in the amount of \$100.00 was received, leaving a balance of \$5,492.41.

**HATTIESBURG PUBLIC SCHOOL DISTRICT****Former Secretary, Kay Magee****\$31,194.53**

Embezzlement

**Status:** On April 6, 2010, Kay Magee was indicted for Embezzlement and served a formal written demand in the amount of \$31,194.53. The demand was transmitted to the Office of the Attorney General on May 5, 2010.

**GEORGE COUNTY****COUNTY OFFICIAL****Former Justice Court Clerk, Shawn Strahan****\$5,012.48**

Embezzlement

**Status:** On April 28, 2010, an indictment was issued on Shawn Strahan for Embezzlement. Formal written demand in the amount of \$5,012.48 was issued on April 28, 2010. The amount of the demand was paid in full and settled to the appropriate deserving entities.

**GRENADA COUNTY****COUNTY OFFICIAL****Former Deputy Tax Collector, Ann B. Parks****\$17,948.75**

Embezzlement

**Status:** On January 29, 2009, Ann B. Parks pled guilty in Circuit Court to four counts of Embezzlement. Parks was sentenced to eight years, suspended, five years probation and was ordered to pay restitution in the amount of \$11,703.36. Formal written demand in the amount of \$17,948.75 was issued on February 10, 2009, and transmitted to the Office of the Attorney General on March 10, 2009. For Fiscal Year 2010, payment in the amount of \$3,600.00 was received, leaving a balance of \$8,255.60.

**GRENADA SOIL AND WATER DISTRICT****Former Clerk, Natasha Ivy****\$38,539.16**

Embezzlement

**Status:** On January 24, 2007, Natasha Ivy pled guilty in Circuit Court to Embezzlement. Ivy was sentenced to ten years, one year to serve, four years suspended, five years supervised probation, and was ordered to pay restitution in the amount of \$38,539.16. Formal written demand in the amount of \$38,539.16 was issued on February 9, 2007, and transmitted to the Office of the Attorney General on March 9, 2007. For Fiscal Year 2010, payments in the amount of \$9,100.00 were received leaving a balance of \$20,639.16.



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**HINDS COUNTY****MISSISSIPPI AGRIBUSINESS COUNCIL****Former Contractor, Glenn Patterson****\$71,421.63**

Money Laundering

**Status:** On March 28, 2005, Glenn Patterson pled guilty in U.S. District Court to Money Laundering, and was sentenced to serve eighteen months in federal prison and ordered to pay restitution in the amount of \$36,736.00. Formal written demand in the amount of \$71,421.63 was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2010, payments in the amount of \$3,500.00 were received, leaving a balance of \$45,646.63.

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

Money Laundering

**Status:** On March 28, 2005, Michael Walters pled guilty in U.S. District Court to Money Laundering, and was sentenced to serve eighteen months in prison. Walters was ordered to pay restitution in the amount of \$82,174.75. Formal written demand in the amount of \$132,385.13 was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2010, payments in the amount of \$1,000.00 were received, leaving a balance of \$125,085.13.

**MISSISSIPPI CRIME STOPPERS****Former Director, Margaret Cooper****\$5,097.23**

Embezzlement

**Status:** On April 13, 2010, Margaret Cooper entered a plea, was placed in a Pre-Trial Intervention Program and was ordered to make restitution in the amount of \$2,400.89. Formal written demand for an additional \$2,696.34 was issued on April 30, 2010, and transmitted to the Office of the Attorney General on June 29, 2010. For Fiscal Year 2010, the amount of \$2,400.89 was received, leaving a balance of \$2,696.34.

**MUNICIPALITY OF TERRY****Former City Clerk, Brandy Burney Caldwell****\$4,402.70**

Embezzlement

**Status:** On October 17, 2008, Brandy Burney Caldwell entered a plea and was placed in a Pre-Trial Diversion Program for three years. Caldwell was ordered to pay restitution in the amount of \$4,402.70. Formal written demand in the amount of \$4,402.70 was issued on December 12, 2008, and transmitted to the Office of the Attorney General on February 6, 2009. For Fiscal Year 2010, payments in the amount of \$1,000.00 were received, leaving a balance of \$2,602.70.



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**HUMPHREYS COUNTY****MUNICIPALITY OF ISOLA****Board of Aldermen****\$5,561.96**

Misuse of Public Funds

**Status:** It was determined the Town of Isola was using Fire Rebate funds for purposes other than for what they were intended. On February 15, 2010, the Town of Isola transferred \$5,561.96 from their General Fund to the Fire Department Fund.

**JACKSON COUNTY****MOSS POINT SCHOOL DISTRICT****Former Moss Point High School Bookkeeper, Mary Nelson****\$38,356.12**

Embezzlement

**Status:** Formal written demand in the amount of \$38,356.12 was issued November 19, 2003, and transmitted to the Office of the Attorney General on December 18, 2003. On August 2, 2004, Mary Nelson pled guilty in Circuit Court to three counts of Embezzlement. On August 31, 2004, Nelson was sentenced to one year house arrest, five years post-release supervision, and was ordered to pay restitution in the amount of \$14,814.80. For Fiscal Year 2010, the remaining balance of \$536.91 was paid in full and settled to the appropriate deserving entities.

**JEFFERSON COUNTY****COUNTY OFFICIAL****Former Deputy Tax Collector, Brenda Green****\$2,256.11**

Embezzlement

**Status:** On August 8, 2009, Brenda Green pled guilty in Circuit Court, was issued an Order of Non-Adjudication and placed on probation for three years. She was ordered to make restitution in the amount of \$2,056.11. The amount of \$2,056.11 was paid in full on August 31, 2009. An additional amount was identified as being due by Green, for which she made \$200.00 restitution. For Fiscal Year 2010, payments in the amount \$2,256.11 were settled to the appropriate deserving entities.

**Former Deputy Tax Collector, Shirley Walker****\$9,529.16**

Embezzlement

**Status:** On September 14, 2009, Shirley Walker pled guilty and was sentenced to three years, suspended, with three years non-supervised probation, and restitution in the amount of \$9,529.16. For Fiscal Year 2010, payments in the amount \$9,529.16 were settled per the court-ordered restitution to the appropriate deserving entities.





**JEFFERSON DAVIS COUNTY**

**JEFFERSON DAVIS COUNTY SCHOOL DISTRICT**

<b>Former Superintendent of Education, Wayne Fortenberry</b>	<b>\$349,335.29</b>
<b>District 1 School Board Member, Jessie Holloway</b>	<b>\$349,335.29</b>
<b>District 2 School Board Member, Billy Boleware</b>	<b>\$200,100.74</b>
<b>District 3 School Board Member, Barbara Magee</b>	<b>\$349,335.29</b>
<b>District 4 School Board Member, Donald Milloy</b>	<b>\$349,335.29</b>
<b>District 5 School Board Member, Belinda Butler</b>	<b>\$200,100.74</b>
Misuse of Public Funds	

**Status:** Formal written demands were issued on February 14, 2007, and transmitted to the Office of the Attorney General on March 15, 2007. On August 2, 2007, the Office of the State Auditor filed a lawsuit in the Chancery Court of Hinds County. The claims were negotiated and settled with the Defendants on September 24, 2009, and the lawsuit was dismissed on December 14, 2009. For Fiscal Year 2010, payments in the amount of \$747,999.95 were received as a negotiated settlement.

**JONES COUNTY**

**COUNTY OFFICIAL**

<b>Former Deputy Clerk, Tracy Laird</b>	<b>\$109,407.96</b>
Embezzlement	

**Status:** On January 20, 2010, Tracy Laird pled guilty in Circuit Court to one count of Embezzlement. She was sentenced to ten years, with five years to serve and five years suspended upon successful completion of five years post release supervision and completion of Circuit Court Community Service Program, and restitution of \$109,407.96. 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.

**KEMPER COUNTY**

**KEMPER/NESHOBA REGIONAL CORRECTIONAL FACILITY**

<b>Former Office Manager/Bookkeeper, Sue Brenda Grady</b>	<b>\$29,270.66</b>
Embezzlement	

**Status:** On January 3, 2007, Sue Brenda Grady pled guilty in Circuit Court to Embezzlement, and was sentenced to ten years, nine years and six months suspended, six months to serve, and five years supervised probation. Grady was ordered to pay restitution in the amount of \$29,270.66. Formal written demand in the amount of \$29,270.66 was issued on January 18, 2007, and transmitted to the Office of the Attorney General on February 20, 2007. For Fiscal Year 2010, payments totaling \$2,238.99 were received, leaving a balance of \$7,180.42.



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**LAMAR COUNTY****MUNICIPALITY OF PURVIS****Former City Court Clerk, Patricia Denham****\$8,698.15**

Embezzlement

**Status:** On June 11, 2003, Patricia Denham pled guilty in Circuit Court to Embezzlement, and was sentenced to ten years, five years suspended, and five years probation. Denham was ordered to pay restitution in the amount of \$8,698.15. Formal written demand was issued on June 13, 2003, and transmitted to the Office of the Attorney General on July 14, 2003. For Fiscal Year 2010, the remaining balance of \$1,979.58 was paid in full and settled to the appropriate deserving entities.

**LAUDERDALE COUNTY****MUNICIPALITY OF MARION****Former Town Clerk, Alesa Warner****\$1,705.17**

Uttering Forgery

**Status:** On November 17, 2008, Alesa Warner pled guilty in Circuit Court to one Count of Uttering Forgery, and was sentenced to two years, suspended, with two years supervised probation. Warner was ordered to pay restitution in the amount of \$1,705.17. For Fiscal Year 2010, payments in the amount of \$636.00 were received, leaving a balance of \$738.17.

**MERIDIAN PUBLIC SCHOOL DISTRICT****Consultant, Joycelyn Wilson****\$64,120.09**

Conspiracy to Convert Public Money

**Status:** On September 9, 2005, Joycelyn Wilson pled guilty in U.S. District Court to Conspiracy to Convert Public Money. On December 9, 2005, Wilson was sentenced to serve five months in prison, five months on home confinement, and three years supervised release. Wilson was also ordered to pay restitution in the amount of \$48,178.20. Formal written demand in the amount of \$64,120.09 was issued on December 2, 2005, and transmitted to the Office of the Attorney General on January 3, 2006. For Fiscal Year 2010, payments in the amount of \$4,967.04 were received, leaving a balance of \$44,856.38.

**Consultant, Sandra Todd****\$59,014.55**

Conspiracy to Convert Public Money

**Status:** On September 9, 2005, Sandra Grady-Todd, pled guilty in U.S. District Court to Conspiracy to Convert Public Money. On December 9, 2005, Todd was sentenced to twelve months and one day in prison, supervised release for three years, and ordered to pay restitution in the amount of \$89,651.58. For Fiscal Year 2010, payments in the amount of \$3,271.94 were received, leaving a balance of \$55,742.61.



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**LAWRENCE COUNTY****MUNICIPALITY OF MONTICELLO****Former City Court Clerk, Mary Nell Jenkins****\$12,576.27**

Embezzlement

**Status:** On July 25, 2008, Mary Nell Jenkins pled guilty in Circuit Court to Embezzlement. Jenkins' plea was accepted, but adjudication was withheld for five years pending completion of probation terms of the Court, which includes payment of restitution in the amount of \$12,576.27. Formal written demand in the amount of \$12,576.27 was issued on November 4, 2008, and transmitted to the Office of the Attorney General on December 4, 2008. For Fiscal Year 2010, payments in the amount of \$1,800.00 were received, leaving a balance of \$9,480.10.

**LEE COUNTY****MUNICIPALITY OF SALTILLO****Former Mayor, W.K. Webb****\$1,690.00**

Salary Overpayment

**Status:** Informal written demand in the amount of \$1,690.00 was issued on April 23, 2010. For Fiscal Year 2010, the amount of the demand was paid in full and settled to the appropriate deserving entities.

**CONTRABAND CIGARETTES****\$1,905,232.96**

**Status:** On October 27, 2009, the Mississippi State Tax Commission and the Office of the State Auditor held a sale of confiscated contraband cigarettes which grossed \$1,905,232.96. Of the proceeds, the U.S. Tobacco Tax and Trade Bureau received \$1,627,597.00 as Federal Excise Tax. Of the remaining \$277,635.20, the Mississippi State Tax Commission withheld its cost of \$10,370.36, for a net settlement of \$267,264.65 to be disbursed by the Office of the State Auditor. For Fiscal Year 2010, \$27,763.50 was disbursed to the Mississippi State Tax Commission, \$22,210.80 was disbursed to the Office of the State Auditor, \$2,776.35 was disbursed to Marshall County Sheriff's Department, \$2,776.35 was disbursed to the City of Tupelo, and \$211,737.65 was disbursed to the General Fund of the State of Mississippi.



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**LINCOLN COUNTY****MISSISSIPPI DEPARTMENT OF MENTAL HEALTH**

**Former Director of Maintenance, Brian Hester** **\$573.28**  
Misuse of Public Funds

**Status:** Informal written demand in the amount of \$573.28 was issued on February 3, 2010. The amount of the demand was paid in full and settled to the appropriate deserving entities.

**LOWNDES COUNTY****MUNICIPALITY OF CALEDONIA**

**Employee, Benny Coleman** **\$4,639.12**  
Salary Overpayment

**Status:** Informal written demand in the amount of \$4,639.12 was issued on March 11, 2010. For Fiscal Year 2010, payment in the amount of \$2,500.00 was received as a negotiated settlement and settled to the appropriate deserving entity.

**COUNTY OFFICIAL**

**Former Supervisor, Jim Terry** **\$7,031.68**  
Embezzlement

**Status:** On November 29, 2007, Jim Terry was convicted of Embezzlement, was sentenced to thirteen months to serve and was ordered to pay restitution in the amount of \$6,227.29, with removal from office. Formal written demand in the amount of \$7,031.68 was issued on January 14, 2008, and transmitted to the Office of the Attorney General on February 14, 2008. For Fiscal Year 2010, payment in the amount of \$100.00 was received, leaving a balance of \$6,931.68.

**MARION COUNTY****MUNICIPALITY OF COLUMBIA**

**Former Court Clerk, Trudy Mulford** **\$51,272.22**  
Embezzlement

**Status:** On February 3, 2009, Trudy Mulford pled guilty in Circuit Court to Embezzlement, and received five years suspended, with one year house arrest and four years supervised probation. Mulford was ordered to pay restitution in the amount of \$51,272.22. For Fiscal Year 2010, payments in the amount of \$675.00 were received and settled to the appropriate deserving entities.



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**MARSHALL COUNTY****MARSHALL COUNTY PUBLIC SCHOOL DISTRICT****Former Principal, Margaret Calicott****\$1,599.57**

Embezzlement

**Status:** Formal written demand in the amount of \$1,599.57 was issued on August 23, 2006, and transmitted to the Office of the Attorney General on September 25, 2006. For Fiscal Year 2010, payment in the amount of \$1,599.57 was paid in full and settled to the appropriate deserving entities.

**NESHOBA COUNTY****MUNICIPALITY OF LONGINO****Former Secretary, Longino Fire Department, Edwina White****\$63,482.23**

Embezzlement

**Status:** On November 4, 2009, Edwina White pled guilty to Embezzlement. White was sentenced to five years, with four years suspended and one year to serve, after which she was ordered to serve four years probation. White was ordered to make restitution of \$63,482.23. For Fiscal Year 2010, payment in the amount of \$7,834.50 was received and settled to the appropriate deserving entities.

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

Embezzlement

**Status:** On September 18, 2008, Alvina DeLoach pled guilty in Circuit Court to Embezzlement. On March 13, 2009, DeLoach was sentenced to ten years, and was 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. 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 2010, payment in the amount of \$2,100.00 was received, leaving a balance of \$81,609.18.



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**OKTIBBEHA COUNTY****MISSISSIPPI STATE UNIVERSITY****Former Accounting Assistant II, Terry L. Cook****\$55,482.46**

Embezzlement

**Status:** Formal written demand was issued on August 15, 2005, and transmitted to the Office of the Attorney General on September 19, 2005. On July 31, 2007, Terry Cook pled guilty in Circuit Court to Embezzlement, and was sentenced to six years, with one year house arrest, and five years probation. For Fiscal Year 2010, payments in the amount of \$6,000.00 were received, leaving a balance of \$24,213.46.

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

Embezzlement

**Status:** On April 18, 2005, Theresa Campbell pled guilty in Circuit Court to Embezzlement. On June 3, 2005, an order of non-adjudication was issued for five years, pending completion of terms of the court. Campbell was ordered to pay restitution in the amount of \$20,335.07. Formal written demand was issued on June 9, 2005, and transmitted to the Office of the Attorney General on July 8, 2005. For Fiscal Year 2010, the remaining balance of \$4,556.07 was received and settled to the appropriate deserving entities.

**PERRY COUNTY****MUNICIPALITY OF NEW AUGUSTA****Former City Clerk, Emily Holder****\$65,579.98**

Embezzlement

**Status:** On June 10, 2010, Emily Holder pled guilty to one count of Embezzlement and two counts of Forgery. On Count I, she was sentenced to twenty years, with one year house arrest, the remaining nineteen years suspended, and restitution in the amount of \$65,579.98. On Counts II and III, Holder was sentenced to ten years, each to run concurrent with Count I. Formal written demand in the amount of \$65,579.98 was issued on March 31, 2010, and transmitted to the Office of the Attorney General on April 30, 2010. For Fiscal Year 2010, payments in the amount of \$7,678.85 were received, leaving a balance of \$57,901.13.

**PIKE COUNTY****MUNICIPALITY OF SUMMIT****Mayor, Percy Robinson****\$450.00**

Work on Private Property

**Status:** For Fiscal Year 2010, payment in the amount of \$450.00 was paid in full and settled to the appropriate deserving entity.

**QUITMAN COUNTY****MUNICIPALITY OF SLEDGE****Former City Clerk, Mary Allen****\$8,072.58**

Misuse of Public Funds

**Status:** Formal written demand in the amount of \$8,072.58 was issued on June 18, 2010.

**City Clerk, Yvonne Amos****\$9,246.38**

Misuse of Public Funds

**Status:** Formal written demand in the amount of \$9,246.38 was issued on June 18, 2010.

**Former Mayor, Bernard Handy****\$4,658.83**

Misuse of Public Funds

**Status:** Formal written demand in the amount of \$4,658.83 was issued on June 18, 2010.

**SMITH COUNTY****MUNICIPALITY OF TAYLORSVILLE****Former City Clerk, Michelle Sharpley****\$9,679.16**

Embezzlement

**Status:** On December 4, 2009, Michelle Sharpley pled guilty in Circuit Court to Embezzlement. The court deferred acceptance of the plea for five years and ordered Sharpley to make restitution of \$9,679.16. Formal written demand in the amount of \$9,679.16 was issued on January 6, 2010, and transmitted to the Office of the Attorney General on February 5, 2010. An additional formal written demand was issued to a second bond company in the amount of \$4,137.53 on April 1, 2010. For Fiscal Year 2010, the amount of \$9,679.16 was paid in full and settled to the appropriate deserving entity.



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**TALLAHATCHIE COUNTY****CASCILLA VOLUNTEER FIRE DEPARTMENT**

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

**Status:** On May 5, 2005, Andy Lott pled guilty to Embezzlement. He was sentenced to ten years, suspended, and five years probation, with restitution of \$14,241.71. For Fiscal Year 2010, the balance of \$2,499.81 was paid in full and settled to the appropriate deserving entity.

**COUNTY EMPLOYEE**

**Employee, Jerome Little** **\$612.00**  
Work on Private Property

**Status:** For Fiscal Year 2010, the amount of \$612.00 was paid in full and settled to the appropriate deserving entity.

**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 2010, payments in the amount of \$5,068.00 have been received, leaving a balance of \$5,118.56.

**TIPPAH COUNTY****COUNTY OFFICIAL**

**Former Deputy Justice Court Clerk, Sandra Bennett** **\$18,399.31**  
Embezzlement

**Status:** On May 14, 2008, Sandra Bennett pled guilty in Circuit Court to two counts of Embezzlement, and was placed on non-adjudicated probation for five years. Bennett was ordered to pay restitution in the amount of \$18,399.31. Formal written demand was issued on October 13, 2008 in the amount of \$18,399.31, and transmitted to the Office of the Attorney General on November 13, 2008. For Fiscal Year 2010, payments in the amount of \$4,900.00 were received, leaving a balance of \$11,589.81.





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**TISHOMINGO COUNTY****COUNTY OFFICIAL****Former City Clerk, Elesha Dailey**  
Embezzlement**\$84,455.31**

**Status:** On February 12, 2010, Elesha Daily was issued a seven count indictment for Embezzlement. Formal written demand was issued on March 31, 2010, in the amount of \$84,455.31, and transmitted to the Office of the Attorney General on April 30, 2010.

**TUNICA COUNTY****MUNICIPALITY OF TUNICA****Former Deputy City Clerk, Carlene Riales**  
Embezzlement**\$50,244.03**

**Status:** On September 29, 2004, Carlene Riales pled guilty in Circuit Court to Embezzlement and was sentenced to five years probation. Riales was ordered to pay restitution in the amount of \$40,008.14. Formal written demand was issued on October 29, 2004, in the amount of \$50,244.03, and transmitted to the Office of the Attorney General on November 29, 2004. For Fiscal Year 2010, payment in the amount of \$200.00 was received, leaving a balance of \$40,544.03.

**UNION COUNTY****PARKS CHEVROLET COMPANY****Former Employee, Margaret Parks McLennan**  
Mail Fraud**\$148,575.14**

**Status:** On September 20, 2007, Margaret Parks McLennan pled guilty in Circuit Court to one Count of Mail Fraud, and was sentenced to five years, suspended, with five years supervised probation. McLennan was ordered to pay restitution in the amount of \$148,575.00. Formal written demand was issued on September 20, 2007, in the amount of \$148,575.14, and transmitted to the Office of the Attorney General on October 22, 2007. For Fiscal Year 2010, payments in the amount of \$5,500.00 were received, leaving a balance of \$132,575.14.



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**WALTHALL COUNTY****COUNTY OFFICIAL****Former Garbage Collection Clerk, Rhonda Sumrall**  
Embezzlement**\$44,045.00**

**Status:** On January 21, 2010, Rhonda Sumrall pled guilty in Circuit Court to Embezzlement. She was sentenced to five years, with one year and one day to serve, and the remainder suspended for five years with Post Release Supervision. For Fiscal Year 2010, the amount of \$44,045.00 was paid in full and settled to the appropriate deserving entities.

**WARREN COUNTY****CLEAR CREEK GOLF COURSE****Former Clerk, Deberine Ford**  
Embezzlement**\$1,082.75**

**Status:** On December 12, 2008, Deberine Ford pled guilty in Circuit Court to Embezzlement. The acceptance of the plea was withheld for two years and Ford was ordered to pay restitution in the amount of \$1,082.75. Formal written demand in the amount of \$1,082.75 was issued on December 12, 2008, and transmitted to the Office of the Attorney General on January 12, 2009. For Fiscal Year 2010, the amount of \$1,082.75 was paid in full and settled to the appropriate deserving entities.

**WASHINGTON COUNTY****COUNTY OFFICIAL****Former Purchasing Clerk, Yvette Benson**  
Embezzlement**\$72,976.17**

**Status:** On June 8, 2009, Yvette Benson was placed into a Pre-Trial Diversion Program for up to three years and ordered to make restitution of \$53,020.23. Formal written demand was issued on November 10, 2009, and transmitted to the Office of the Attorney General on January 7, 2010. For Fiscal Year 2010, payments in the amount of \$9,320.00 were received, leaving a balance of \$42,724.17.



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**WASHINGTON COUNTY, cont.****DELTA COMMUNITY HEALTH CENTER****Former Purchasing Clerk, Linda Marie Ingram****\$50,103.57**

Embezzlement

**Status:** On August 13, 2007, Linda Marie Ingram pled guilty in Circuit Court to Embezzlement. The court withheld adjudication for five years and ordered Ingram to pay restitution in the amount of \$50,103.57. Formal written demand was issued on September 17, 2007, and transmitted to the Office of the Attorney General on October 17, 2007. For Fiscal Year 2010, payments in the amount of \$4,249.49 were received, leaving a balance of \$41,875.06.

**WAYNE COUNTY****MUNICIPALITY OF WAYNESBORO****Mayor of Waynesboro, Joe Taylor****\$2,105.99**

Work on Private Property

**Status:** Informal written demand in the amount of \$2,105.99 was issued on February 22, 2010. For Fiscal Year 2010, payment in the amount of \$2,105.99 was received and settled to the appropriate deserving entities.

**WINSTON COUNTY****COUNTY OFFICIAL****Former Deputy Tax Collector, Angie Tidwell****\$260,228.54**

Embezzlement

**Status:** On May 12, 2009, Angie Tidwell pled guilty in Circuit Court to two counts of Embezzlement. On Count I, Tidwell was sentenced to twenty years, with four years to serve, and sixteen years post-release supervision. On Count II, she was sentenced to twenty years post-release supervision, to run consecutively. Tidwell was ordered to pay restitution in the amount of \$188,200.46. Formal written demand in the amount of \$260,228.54 was issued on May 12, 2009, and transmitted of the Office of the Attorney General on June 12, 2009. For Fiscal Year 2010, payments in the amount of \$3,826.00 were received, leaving a balance of \$256,402.54.



**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 in U.S. District Court to one count of Mail Fraud and one count of Money Laundering. On the same date, Hall pled guilty to three counts of Mail Fraud in Circuit Court. Hall was sentenced in U.S. District Court to six years, with five years post-release supervision, and ordered to pay restitution in the amount of \$751,094.59. Hall was 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 2010, payment in the amount of \$75.00 was received, leaving a balance of \$548,085.59.

**Former Contractor, James Draper**

**\$50,000.00**

Interstate Transportation of Money by Fraud/Money Laundering

**Status:** On July 23, 2008, a federal jury convicted James Draper of one count of Interstate Transportation of Money by Fraud and one count of Money Laundering. On November 7, 2008, Draper was sentenced to serve thirty months in prison and was ordered to pay a special assessment of \$200.00, to make restitution of \$187,725.00 jointly and severally with Richard Hall, and to make a lump sum payment of \$50,000.00. For Fiscal Year 2010, payment in the amount of \$100.00 was received, leaving a balance of \$24,900.00.

**YAZOO COUNTY**

**MUNICIPALITY OF YAZOO CITY**

**Former Police Chief, Ceasar Felton**

**\$4,000.00**

False Pretense/Embezzlement

**Status:** On December 7, 2007, Ceasar Felton pled guilty in Circuit Court to False Pretense and Embezzlement, and was sentenced to five years, suspended. Felton was ordered to pay restitution in the amount of \$4,000.00. For Fiscal Year 2010, payment in the amount of \$700.00 was received leaving a balance of \$2,360.50.



**EXCEPTIONS TAKEN BY THE  
PROPERTY AUDIT  
DIVISION**



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**BOLIVAR COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**

**Delta State University** **\$736.62**  
Missing Equipment

**Status:** Paid in full by Delta State University Foundation, Inc., and settled to the appropriate entity.

**HINDS COUNTY****MISSISSIPPI BOARD OF NURSING**

**Cameron Pell** **\$33.00**  
Repayment for Missing Equipment

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

**MISSISSIPPI BUREAU OF NARCOTICS**

**Mike Aldridge** **\$19.00**  
**Bradley Fowler** **\$120.96**  
**Wade Parham** **\$6.50**  
Repayment for Missing Equipment

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

**MISSISSIPPI DEPARTMENT OF AGRICULTURE**

**Umesh Sanjanwala** **\$396.25**  
Repayment for Missing Equipment

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

**MISSISSIPPI DEPARTMENT OF CORRECTIONS**

**Phoebe Dixon** **\$39.48**  
**Ernest Harper** **\$58.70**  
**Tomeka Henderson** **\$60.00**  
**Rhonda Lee** **\$26.31**  
**Merrilyn Summerville** **\$62.97**  
**Linda Wilson** **\$96.00**  
**Lula Wolfe** **\$92.16**  
**MS Association of Professionals in Corrections** **\$999.29**  
Repayment for Missing Equipment

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

**HINDS COUNTY cont.****MISSISSIPPI DEPARTMENT OF EDUCATION**

<b>Roscoe Henry</b>	<b>\$4.32</b>
<b>Shirley Martin</b>	<b>\$7.86</b>
<b>Jean Massey</b>	<b>\$17.87</b>
<b>R. Andrew Royes</b>	<b>\$13.50</b>
<b>Paula Vanderford</b>	<b>\$24.14</b>
Repayment for Missing Equipment	

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

**MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY**

<b>Larry Johnson</b>	<b>\$9.63</b>
Repayment for Missing Equipment	

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

**MISSISSIPPI DEPARTMENT OF HUMAN SERVICES**

<b>Linda Nixon</b>	<b>\$45.00</b>
<b>Annie Bell Varner White</b>	<b>\$60.00</b>
Repayment for Missing Equipment	

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

**MISSISSIPPI EMERGENCY MANAGEMENT AGENCY**

<b>Steve Newell</b>	<b>\$10.35</b>
<b>Mike Womack</b>	<b>\$52.38</b>
Repayment for Missing Equipment	

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

**MISSISSIPPI HOUSE OF REPRESENTATIVES**

<b>Luvenia Adams</b>	<b>\$14.93</b>
Repayment for Missing Equipment	

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

**MISSISSIPPI PUBLIC BROADCASTING**

<b>Donald Driskell</b>	<b>\$20.30</b>
Repayment for Missing Equipment	

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



**JACKSON COUNTY****GULF COAST RESEARCH LAB****Mary Ann Dykes****\$15.94****Harriet Perry****\$2.90**

Repayment for Missing Equipment

**Status:** Paid in full and settled to the appropriate entity.**OKTIBBEHA COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING****Mississippi State University****\$692.50**

Repayment for Missing Equipment

**Status:** Paid in full by Mississippi State University Foundation and settled to the appropriate entity.**RANKIN COUNTY****MISSISSIPPI STATE FIRE ACADEMY****Instructor Chief, Steven Bardwell****\$119.50**

Repayment for Missing Equipment

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



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## **INDEX BY COUNTY**



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