

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2016

MISSISSIPPI



Stacey E. Pickering
State Auditor

Office of the State Auditor



Office of the State Auditor
Financial and Compliance Division
Investigations Law Enforcement Division
Performance Audit Division
Property Division

A legally mandated account of misappropriated or misspent public funds and the actions taken by the Office of the State Auditor for their recovery and their return to the appropriate entities in Fiscal Year 2016.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2016

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 29, 2016

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 2016, 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 2016. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2016.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 **\$138,096.08**. 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 twenty-six formal demands for a total of \$1,075,298.62, three informal demands for a total of \$34,340.48, and recovered misspent or embezzled funds totaling **\$1,789,210.84.**¹

The Property Division recovered funds totaling **\$7,491.54.** 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, 2016 was **\$1,934,798.46.**

The Office of the State Auditor continues to serve as a watchdog organization to ensure that tax dollars are protected, and we pledge to perform our jobs with integrity, honesty and a commitment to excellence. We continue to protect the public’s trust through evaluations of accounting practices and aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Serving Mississippi Together,



Stacey E. Pickering
State Auditor

SEP/sss

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



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**EXCEPTIONS TAKEN BY THE
COUNTY AUDIT SECTION**



CLARKE COUNTY

COUNTY OFFICIAL

Chancery Clerk, Angie Chisolm **\$19,425.60**
Exceeded Fee Cap

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

MARION COUNTY

COUNTY OFFICIALS

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

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

OKTIBBEHA COUNTY

COUNTY OFFICIALS

Circuit Clerk, Glenn Hamilton **\$21,501.00**
Exceeded Fee Cap

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

Chancery Clerk, Monica Banks **\$84,218.00**
Exceeded Fee Cap

Status: For Fiscal Year 2016, payments in the amount of \$10,000 have been received, leaving a balance of \$74,218.00.

SCOTT COUNTY

COUNTY OFFICIALS

Circuit Clerk, Joe Rigby **\$9,285.00**
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****\$241,176.19**

Misuse of Public Funds

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

Sheriff, Charles Rinehart

Falsifying Documents

Conspiracy

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

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

Conspiracy

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

Cars For Less, Pamela Denise Null

Conspiracy

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

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

Fraud

Status: On August 11, 2015, Essary was indicted on 60 felony counts. On August 20, 2015, a demand in the amount of \$44,168.17 was issued. Essary is currently awaiting trial.

**ALCORN COUNTY cont'd**

Vendor, Danny Peters **\$37,817.50**
Misuse of Public Funds

Status: On December 2, 2014, Peters was indicted on 27 felony counts. On September 8, 2015, Peters was sentenced to 5 years in custody of MDOC. Peters must complete 1 year in the intensive supervision program. Pending success in the program, he will be placed on 4 years of post-release supervision.

North Mississippi Pipe Solutions, Jimmy Mitchell **\$95,382.35**
Misuse of Public Funds

Status: On December 2, 2014, Mitchell was indicted on 32 felony counts. A formal demand in the amount of \$95,382.35 was issued on December 3, 2014. On September 8, 2015, Mitchell was sentenced to 5 years in custody of MDOC and he was ordered to pay restitution in the amount of \$95,382.35. Mitchell must complete 1 year in the intensive supervision program. Pending success in the program, he will be placed on 4 years of post-release supervision. For Fiscal Year 2016, payment in the amount of \$95,382.35 has been received, balance paid in full, and returned to the appropriate deserving entity.

3M Landscaping, Joseph McNair, Jr. **\$63,613.00**
Misuse of Public Funds

Status: On December 2, 2014, McNair was indicted on 31 felony counts. On September 8, 2015, McNair was sentenced to 5 years in custody of MDOC. McNair must complete 1 year in the intensive supervision program. Pending success in the program, he will be placed on 4 years of post-release supervision.

COUNTY OFFICIALS

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

Status: On December 2, 2014, Rhodes was indicted on 13 felony counts in state court. A formal demand in the amount of \$77,509.94 was issued on December 3, 2014. On May 8, 2015, Rhodes paid \$2,520.15 to the Board of Supervisors for reimbursement of unauthorized health insurance premiums. On September 8, 2015, Rhodes was sentenced to 5 years in custody of MDOC and he was ordered to pay restitution in the amount of \$72,466.28. On February 11, 2015, Rhodes pled guilty to Fraud in federal court and was sentenced to 28 months in prison, 3 years of probation and ordered to pay \$5,900.00 in restitution. The federal sentence is to run concurrently with his state sentence. For Fiscal Year 2016, payment in the amount of \$80,900.00 has been received from the bonding company, balance paid in full, and returned to the appropriate deserving entity. Rhodes is currently serving time in the Federal Bureau of Prisons.



ALCORN COUNTY cont'd

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

Status: On December 2, 2014, Nelms was indicted on 156 felony counts. A formal demand in the amount of \$308,244.71 was issued on December 3, 2014. On September 8, 2015, Nelms was sentenced to 30 years in custody of MDOC, with 12 years to serve, and 18 years suspended. Upon his release, he will be placed on 5 years of post-release supervision. For Fiscal Year 2016, payment in the amount of \$100,000.00 has been received from the bonding company, leaving a balance of \$208,244.71. Nelms is currently serving time in MDOC.

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 2016, payment from her bond company has been received in the amount of \$50,000.00, leaving a balance of \$20,392.66.

SHAW SCHOOL DISTRICT

Former Transportation Director, Willie Alexander **\$4,142.82**
Embezzlement

Status: On September 30, 2015, a formal demand in the amount of \$4,142.82 was issued. On December 14, 2015, Alexander received a non-adjudicated sentence and must serve 2 years on probation. He was also ordered to pay restitution in the amount of \$3,585.90.

**BOLIVAR COUNTY Cont'd****MUNICIPALITY OF CLEVELAND**

Former Deputy Court Clerk, Tiffany Watson **\$7,674.96**
Embezzlement

Status: On September 30, 2015, a formal demand in the amount of \$7,674.96 was issued. On May 16, 2016, Watson pled guilty to one count of Embezzlement. She received a non-adjudicated sentence and was sentenced to 5 years of probation with 2 years supervised. Watson was ordered to pay restitution to the City of Cleveland in the amount of \$251.00 within 90 days along with other various court costs. For Fiscal Year 2016, a settlement from the bond company has been received in the amount of \$7,000.00, and returned to the appropriate deserving entity.

MUNICIPALITY OF MOUND BAYOU

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

Status: A formal demand in the amount of \$17,345.83 was issued on September 25, 2014. On May 20, 2016, Johnson pled guilty to Embezzlement and was sentenced to 3 years of probation.

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. Melton is currently awaiting trial.

CHICKASAW COUNTY**COUNTY OFFICIAL**

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

Status: Sheriff Simmons agreed to pay back the town of New Houlka for unpaid water usage. For Fiscal Year 2016, \$4,617.17 has been received, amount has been paid in full, and returned to the appropriate deserving entity.



CHICKASAW COUNTY Cont'd**MUNICIPALITY OF NEW HOULKA****Former Town Clerk, Twilla Gay Williams****\$ 22,321.65**

Embezzlement

Status: On February 16, 2016, Williams was indicted on 1 count of Embezzlement. On April 12, 2016, a formal demand was issued in the amount of \$22,321.65.

MUNICIPALITY OF OKOLONA**Former Deputy City Clerk, Karen Jarek****\$2,181.88**

Fraud

Status: On March 25, 2016, Jarek was indicted for Fraud. On April 6, 2016, a formal demand was issued in the amount of \$2,181.88. For Fiscal Year 2016, payment from her bond company has been received, balance paid in full, and returned to the appropriate deserving entity.

CLAY COUNTY**MUNICIPALITY OF WEST POINT****Former City Attorney, Mark Cliett****\$8,583.65**

Improper Expenditures

Status: For Fiscal Year 2016, payment was received in the amount of \$8,583.65, balance paid in full, and returned to the appropriate deserving entity.

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 2016, payments in the amount of \$2,450.00 have been received, leaving a balance of \$17,061.51.



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

Misuse of Public Funds

Status: A formal demand in the amount of \$170,782.28 was issued on November 2, 2011. A second formal demand was issued on April 20, 2012, for an additional \$11,033.38. For Fiscal Year 2012, payment in the amount of \$96,000.00 was received, and \$11,900.39 credit for receipts was given, leaving a balance of \$73,915.27. A civil case was tried and on May 20, 2014, the Hinds County Chancery Court ruled in favor of the State Auditor's Office and ordered Davis to repay \$73,915.27. On June 11, 2014, Davis was found guilty of Embezzlement and making False Representations to Defraud the government, and was sentenced to 10 years in prison, with two and a half years to serve. Davis was also ordered to pay restitution in the amount of \$17,827.14 to the City of Southaven and \$1,000.00 to OSA for investigative costs. On July 19, 2016, Mississippi's Court of Appeals overturned Davis' conviction. The Court ruled Davis' trial should have been relocated. Davis is currently awaiting a new trial.

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

Embezzlement

Status: On June 11, 2013, payment from her bond company in the amount of \$66,885.78 was received, balance paid in full and returned to the appropriate deserving entity. On March 17, 2016, Cowan was ordered to pay restitution of \$1,000.00 to the City of Olive Branch and \$29,000.00 to Travelers, or \$17,000.00 prepaid and the remainder of the restitution shall be made in monthly installments of \$233.00.

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.



FORREST COUNTY Cont'd**FORREST COUNTY DETENTION CENTER****Former Kitchen Employee, Jerry Woodland**

Conspiracy to Commit Embezzlement

Status: On December 15, 2014, Woodland pled guilty to Conspiracy. Sentencing is set for September 19, 2016.

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

Embezzlement

Status: A formal demand in the amount of \$86,285.36 was issued on September 4, 2012. On December 12, 2012, Mullins was sentenced to serve 3 years in the custody of the MDOC and pay restitution in the amount of \$86,285.36. For Fiscal Year 2016, payments in the amount of \$7,655.36 have been received, leaving a balance of \$200.00.

COUNTY OFFICIAL**Former Justice Court Clerk, Bashia Wilson****\$3,432.54**

Embezzlement

Status: A formal demand in the amount of \$3,432.54 was issued on December 15, 2015. For Fiscal Year 2016, payment from the bond company was received, balance paid in full, and returned to the appropriate deserving entity.

GEORGE COUNTY**GEORGE COUNTY SCHOOL DISTRICT****Former Principal, Benndale Elementary, Lance Bolen****\$10,385.13**

Misuse of Public Funds

Status: On April 19, 2016, an informal demand was issued in the amount of \$10,385.13. For Fiscal Year 2016, demand has been paid in full and returned to the appropriate deserving entity.



GEORGE COUNTY Cont'd

Former JROTC Instructor, Sgt. Kevin Mardis **\$6,740.47**
Embezzlement

Status: On October 19, 2015, Mardis pled guilty to Embezzlement and was sentenced to 3 years of non-adjudicated probation, and ordered to pay restitution in the amount of \$6,740.47. For Fiscal Year 2016, payments in the amount of \$1,380.50 have been received, leaving a balance of \$5,359.97.

HANCOCK COUNTY**CITY OF WAVELAND POLICE DEPARTMENT**

Former Chief of Police, James Varnell **\$11,600.00**
Misuse of Property

Status: In September 2005, after Hurricane Katrina, Glock Incorporated donated twenty-nine (29) .40 caliber handguns to the City of Waveland. Mr. Varnell gave these firearms to individual officers of the police department rather than placing them on city inventory and issuing them to the officers in the proper manner. For Fiscal Year 2015, six handguns were returned. For Fiscal Year 2016, one .40 caliber handgun (\$400.00) was reimbursed to the City of Waveland for the value of the weapon, leaving 22 handguns to be returned.

HARRISON COUNTY**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 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 2016, payment in the amount of \$225.00 has been received, leaving a balance of \$362,353.33 with the formal demand, and \$570,214.00 (includes payment from Scott Walker in the amount of \$2,250.00) in federal restitution. Walker is currently serving time in the federal penitentiary and expected to be released November 26, 2018.



HARRISON COUNTY cont'd

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

Status: A formal demand in the amount of \$258,268.75 was issued on November 7, 2013. On August 14, 2014, he pled guilty to Misprision of a Felony, and on November 10, 2014, Ziegler was sentenced to serve 90 days of house arrest followed by 3 years of supervised probation. For Fiscal Year 2016, payment in the amount of \$12,000.00 has been received, leaving a balance of \$240,281.47.

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

Status: A formal demand in the amount of \$127,608.57 was issued on November 7, 2013. On August 18, 2014, Shumate was sentenced to 6 years in the custody of MDOC, five years were suspended and she was ordered to serve 1 year in prison on each count. The 2 sentences were ordered to run consecutively for a total of 12 years to serve with 10 years suspended and 2 to serve in prison. She was given 4 years of supervised release following her time in prison. She was also ordered to pay restitution in the amount of \$14,091.11. For Fiscal Year 2016, payment in the amount of \$8,535.80 has been received from the bond company, leaving a balance of \$104,981.66.

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

Status: A formal demand in the amount of \$30,959.34 was issued on November 7, 2013. On May 28, 2014, Perkins pled guilty to False Pretense and was sentenced to 2 years of probation. For Fiscal Year 2016, payment in the amount of \$826.40 has been received from the bond company, leaving a balance of \$29,453.55.

SOUTH MISSISSIPPI REGIONAL CENTER

Former Director, Dr. Pam Baker **\$423,801.15**
Salary Overpayments to Staff

Status: A formal written demand in the amount of \$423,801.15 was issued on June 27, 2012. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$77,156.64, leaving a balance of \$179,977.22.

**HARRISON COUNTY cont'd****LONG BEACH SCHOOL DISTRICT****Former Principal, Mary Jean Harvey****\$29,143.23**

Missing Funds

Status: A formal demand in the amount of \$29,143.23 was issued on June 29, 2012. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$29,413.23 from the bond company, balance paid in full, and returned to the appropriate deserving entity.

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.

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 in restitution to be paid jointly and severally with Linda Harvey-Irvin, and perform 100 hours of community service.

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.

**HINDS COUNTY****MISSISSIPPI DEPARTMENT OF CORRECTIONS**

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

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

Vendor to MDOC, Irb Benjamin
Bribery and Kickbacks

Status: Benjamin is currently awaiting trial.

Vendor to MDOC, Cecil McCrory **\$ 2,335,107.27**
Bribery and Providing Kickbacks

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

Vendor to MDOC, Sam Waggoner
Bribery and Kickbacks

Status: On August 21, 2015, Waggoner pled guilty to bribery. Waggoner is currently awaiting sentencing.

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 2016, payments in the amount of \$1,300.00 have been received leaving a balance of \$118,840.13.

MISSISSIPPI DEPARTMENT OF HEALTH

Former Supply Clerk, Demarcus Thompson **\$4,057.02**
Embezzlement

Status: On February 4, 2015, a formal demand was issued in the amount of \$4,057.02. On February 11, 2016, Thompson pled guilty to 1 count of embezzlement and was sentenced to non-adjudication pending successful completion of 3 years supervised probation. He was also ordered to pay restitution in the amount of \$2,800.00.

**HINDS COUNTY cont'd****MISSISSIPPI DEPARTMENT OF HEALTH****Former Employee, Crystal Harris****\$4,947.54**

Misappropriation of Funds

Status: On February 5, 2016, an informal demand was issued in the amount of \$4,947.54. For Fiscal Year 2016, payment in the amount of \$4,947.54 has been received, demand paid in full, and returned to the appropriate deserving entity.

MUNICIPALITY OF UTICA**Former Municipal Court Clerk, Jessica Bates****\$1,552.99**

Misuse of Public Funds

Status: A formal written demand in the amount of \$1,552.99 was issued on October 1, 2012. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$1,552.99, balance paid in full, and returned to the appropriate deserving entity.

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

Embezzlement

Status: On August 11, 2014, a formal demand was issued in the amount of \$56,966.27. Nicholson was indicted and pled guilty in Rankin County. He was sentenced to 10 years in custody of MDOC with 9 years suspended and 1 year of house arrest. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$50,000.00, leaving a balance of \$6,673.19. Prosecution was handled by the Attorney General's Office after the Hinds County District Attorney recused himself.

JACKSON STATE UNIVERSITY**Former Director of Kids Kollege, Carolyn Coleman****\$89,363.85**

Misappropriation of Funds

Status: On September 3, 2015, a formal demand in the amount of \$89,363.85 was issued.



HOLMES COUNTY

COUNTY OFFICIALS

Former District 1 Supervisor, Norman Cobbins, Jr.

\$45,077.95

Embezzlement

Status: On March 6, 2012, Cobbins was indicted on 3 counts: Federal Mail Fraud, Embezzlement, and Lying to a Federal Officer. On October 26, 2012, Cobbins was sentenced on Count II of the indictment, Cobbins resigned prior to being sentenced. The sentence for this count was 6 months in the custody of the U.S. Federal Bureau of Prisons. Upon release, Cobbins is to serve 3 years of supervised probation including 7 months of house arrest. A formal demand in the amount of \$45,077.95 was issued on November 26, 2012. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$20,077.95. The balance has been paid in full and returned to the appropriate deserving entity.

HUMPHREYS COUNTY

COUNTY OFFICIALS

Chancery Clerk, Lawrence Browder

\$143,306.60

Exceeding Salary Cap

Status: On November 13, 2014, a 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 2016, payments in the amount of \$24,000.00 have been received, leaving a balance of \$81,633.94. Browder is currently in an agreement with the county and is on a repayment plan.

ITAWAMBA COUNTY

COUNTY OFFICIAL

Chancery Clerk, James Witt

\$503,246.43

Misappropriation of Funds

Status: On June 23, 2014, a formal demand in the amount of \$503,246.43 was issued, and transmitted to the Office of the Attorney General February 12, 2015. Payment from his bond in the amount of \$197,963.55 was received during Fiscal Year 2015, and transferred to the Chancery Court of Itawamba County. For Fiscal Year 2016, payment has been received in the amount of \$500.00, leaving a balance of \$304,782.88. Disbursement of the money is pending litigation.

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

Status: On May 13, 2013, Smeby pled guilty to Embezzlement and was sentenced to 10 years in prison, suspended, ordered to serve 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 2016, payments in the amount of \$100.00 have been received, leaving a balance of \$7,713.85.

SINGING RIVER CREDIT UNION**Attorney, Thomas Robertson**
Embezzlement**\$60,000.00**

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, since monies were already paid to Singing River Credit Union. The OSA investigation revealed a total loss of \$493,054.10. For Fiscal Year 2016, payments in the amount of \$443,483.42 have been received, leaving a balance of \$49,570.68.

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

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 2016, payments in the amount of \$5,105.32 have been received, leaving a balance of \$538,612.59.

JEFFERSON COUNTY NURSING HOME**Employee, Jolillian Jackson**
Improper Expenditures**\$19,007.81**

Status: An informal demand in the amount of \$19,007.81 was issued on March 28, 2016. For Fiscal Year 2016, the demand has been paid in full, and returned to the appropriate deserving entity.



JEFFERSON DAVIS COUNTY**MUNICIPALITY OF PRENTISS****Former City Clerk, Gail Glenda 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 2016, payments in the amount of \$360.00 have been received, leaving a balance of \$104,966.81.

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 2016, payments in the amount of \$200.00 have been received, leaving a balance of \$204,125.48.

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 Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2016, payments in the amount of \$1,580.00 have been received, leaving a balance of \$15,918.16.

**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. For Fiscal Year 2016, payment has been received in the amount of \$30,000.00, leaving a balance of \$30,582.97. Sentencing for Cole is set for October 18, 2016.

LAFAYETTE COUNTY**THE UNIVERSITY OF MISSISSIPPI**

Former Secretary, Francine Green **\$30,931.30**
Embezzlement

Status: On April 7, 2011, Green pled guilty to Embezzlement, was ordered to pay \$30,931.30 in restitution, and was sentenced to 5 years of supervised probation. For Fiscal Year 2016, payment in the amount of \$7,502.63 has been received, leaving a balance of \$6,990.80.

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 has been 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.

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 2016, payments in the amount of \$8,410.00 have been received, leaving a balance of \$2,804.85.

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

Misappropriation of Funds

Status: On August 27, 2015, Dobson was indicted for Embezzlement. On September 24, 2015, a formal demand in the amount of \$30,551.60 was issued. A trial date is set for September 26, 2016.

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

Embezzlement

Status: On December 2, 2005, Radcliff pled guilty to Conspiracy and was sentenced to serve 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 2016, payments in the amount of \$868.97 have been received, leaving a balance of \$228,392.81.

MERIDIAN COMMUNITY COLLEGE**Former Administrative Assistant, Sandra Gail Young****\$202,919.72**

Misappropriation of Funds

Status: On July 28, 2015, Young was indicted for Embezzlement. On August 24, 2015, a formal demand in the amount of \$202,919.72 was issued. On February 17, 2016, payment from her bonding company was received in the amount of \$139,712.00, leaving a balance of \$63,207.72. Trial is set for August 30, 2016.

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

Misappropriation of Funds

Status: On June 23, 2014, a written formal demand in the amount of \$52,340.67 was issued. On August 26, 2014, payment in the amount of \$50,000.00 was paid directly to the entity from Scott's bonding company. This amount was not previously reported; therefore, it is included in Fiscal Year 2016 collections.

**LEFLORE COUNTY****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; to which \$47,318.98 to the City of Itta Bena, and \$50,000 to Western Surety. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$50,000.00, leaving a balance of \$99,088.22.

LINCOLN COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector, Lindsey Mulligan****\$23,723.88**

Embezzlement

Status: On July 18, 2015, a formal demand in the amount of \$23,723.88 was issued. On February 9, 2016, Mulligan pled guilty to Embezzlement and was sentenced to 6 years in custody of MDOC with 6 years suspended for long term alcohol and drug treatment, and then 5 years of post-release supervision. Additionally, restitution was ordered in the amount of \$16,215.12 to her bonding company. For Fiscal Year 2016, payment from her bond company in the amount of \$23,723.88 has been received; balance has been paid in full, and returned to the appropriate deserving entity.

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

Theft

Status: On May 4, 2012, Smith was indicted for Grand Larceny. On May 6, 2013, Smith entered the Pretrial Intervention Program. Smith was ordered to pay restitution to the Brookhaven School District in the amount of \$6,297.00. For Fiscal Year 2016, payment has been received in the amount of \$727.00, balance paid in full, and returned to the appropriate deserving entity.

**MARION COUNTY****COLUMBIA SCHOOL DISTRICT**

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

Status: On April 19, 2016, Magee was indicted for Embezzlement and Alteration of Records. Trial is set for January 24, 2017.

NESHOPA COUNTY**COUNTY EMPLOYEES**

Former County Administrator, Benjie Coats **\$32,774.23**
Fraud

Status: On September 15, 2015, a formal demand was issued in the amount of \$39,341.50. Subsequent to the demand being issued, credit was applied towards the balance making the total amount owed \$32,774.23. On June 1, 2016, Coats pled guilty to Fraud in a Public Office and was sentenced to 10 years, 9 years suspended, 1 year of house arrest, and 5 years of non-reporting probation. He was also ordered to pay \$100,000.00 in restitution to be paid accordingly: \$25,000.00 due within 30 days, \$20,000.00 due within 60 days, and make \$500.00 monthly payments until restitution and fines are paid in full. For Fiscal Year 2016, payment has been received in the amount of \$25,000.00, leaving a court ordered restitution balance of \$75,000.00.

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$459,630.65. On September 4, 2015, Watkins was indicted on 7 counts of Embezzlement.

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$449,130.47. On September 1, 2015, Russell was indicted on 7 counts of Embezzlement.

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$444,834.56. On September 1, 2015, Gomillion was indicted on 7 counts of Embezzlement.

**NOXUBEE COUNTY****NOXUBEE COUNTY SCHOOL DISTRICT**

Former Chief of Security, Randy Dixon **\$4,053.72**
Misappropriation of Funds

Status: On March 8, 2016, a formal demand in the amount of \$4,053.72 was issued. On March 18, 2016, Dixon was indicted for Embezzlement. For Fiscal Year 2016, payment has been received in the amount of \$4,053.72; balance has been paid in full, and returned to the appropriate deserving entity.

PANOLA COUNTY**MISSISSIPPI DEPARTMENT OF TRANSPORTATION**

Former Road Crew Employee, Connie Shegog **\$12,751.02**
Misappropriation of Funds

Status: On December 2, 2015, Shegog was indicted for Embezzlement. On December 7, 2015, a formal demand was issued in the amount of \$12,751.02.

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

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. For Fiscal Year 2016, demand has been paid in full and returned to the appropriate deserving entity.

Former Road Crew Employee, Torrie Willey **\$101.36**
Misappropriation of Funds

Status: On December 2, 2015, Willey was indicted for Embezzlement. On December 7, 2015, a formal demand was issued in the amount of \$101.36.

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 2016, payment in the amount of \$5,000.00 has been received, leaving a balance of \$38,772.57.



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 2016, payments in the amount of \$1,100.00 have been received, leaving a balance of \$82,849.75.

MUNICIPALITY OF PICAYUNE**Former Employee, Greg Kerr****\$4,518.80**

Misappropriation of Funds

Status: On May 26, 2015, Kerr pled guilty to False Statements and Representations, and was sentenced to 5 years of non-adjudicated probation and ordered to pay \$4,518.80 in restitution. For Fiscal Year 2016, payment in the amount of \$899.20 has been received, balance paid in full, and returned to the appropriate deserving entity.

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 2016, payment in the amount of \$38,000.00 has been received, leaving a balance of \$980,375.00.

**PRENTISS COUNTY****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 2016, payments in the amount of \$927.00 have been received, leaving a balance of \$64,900.41.

QUITMAN COUNTY**QUITMAN COUNTY SHERIFF'S OFFICE**

Former Deputy Sheriff, Cedric Holman **\$3,220.66**
Theft

Status: On September 29, 2015, a formal demand was issued in the amount of \$3,220.66.

Former Tax Assessor, Kymberly Bell **\$61,773.81**
Misappropriation of Funds

Status: On September 8, 2015, Bell pled guilty to 5 counts of Embezzlement. Bell resigned as Tax Collector for Quitman County. On January 21, 2016, a formal demand was issued in the amount of \$61,773.81. For Fiscal Year 2016, payment from the bond company has been received in the amount of \$61,773.81, balance paid in full and returned to the appropriate deserving entity. Bell is currently awaiting sentencing.

SMITH COUNTY**COUNTY OFFICIAL**

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

Status: On January 21, 2015, Hannah pled guilty to Petit Larceny and was ordered to pay \$574.64 in restitution. For Fiscal Year 2016, payment in the amount of \$249.25 has been received, balance paid in full and returned to the appropriate deserving entity.



STONE COUNTY

STONE COUNTY ECONOMIC DEVELOPMENT PARTNERSHIP

Former Executive Director, Jay Paul Gumm

\$8,900.00

Embezzlement

Status: On February 29, 2016, Gumm pled guilty to Embezzlement and was sentenced to 5 years under the supervision of the MDOC, with 5 years suspended, and to serve 2 years of supervised probation. Additionally, Gumm was ordered to pay \$8,900.00 in restitution. For Fiscal Year 2016, balance has been paid in full and returned to the appropriate deserving entities.

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 2016, payments in the amount of \$600.00 have been received, leaving a balance of \$5,340.18.

TALLAHATCHIE COUNTY

COUNTY OFFICIALS

Former Deputy Tax Clerk, Essie Adams

\$4,338.45

Embezzlement

Status: On June 10, 2015, a formal demand in the amount of \$4,338.45 was issued. On December 11, 2015, Adams pled guilty to Embezzlement and was sentenced to a 5 year suspended sentence in custody of the MDOC, and 18 months of supervised probation, and ordered to pay restitution in the amount of \$19,245.91. For Fiscal Year 2016, payment in the amount of \$4,338.45 has been received from her bond company; demand has been paid in full and returned to the appropriate deserving entity.

Former Deputy Tax Clerk, Deltra Young

\$19,486.79

Embezzlement

Status: On February 5, 2016, a formal demand in the amount of \$19,486.79 was issued. On June 7, 2016, Young was indicted for Embezzlement.



TIPPAH COUNTY

COUNTY OFFICIAL

Former Deputy Clerk, Machelie Holliday

\$5,699.21

Embezzlement

Status: On April 6, 2016, Holliday was indicted for Embezzlement. On April 13, 2016, a formal demand was issued in the amount of \$5,699.21.

WARREN COUNTY

COUNTY OFFICIAL

Former Circuit Clerk, Shelly Ashley-Palmtree

\$661,751.75

Over the Cap Fees

\$156,500.00

Excess Fees

\$229,880.01

Status: A written formal demand in the amount of \$661,751.75 was issued on March 5, 2013. On August 16, 2013, another written formal demand in the amount of \$156,500.00 was issued. A third demand was issued May 21, 2014, in the amount of \$229,880.01. In May of 2014, the Investigations Law Enforcement Division presented documents to the Warren County Board of Supervisors proving Palmtree did not live in Warren County, therefore, the Board declared the circuit clerk position vacant. On September 29, 2014, Palmtree was sentenced to 10 years in the custody of MDOC, with five years to serve and the remaining five years suspended. She was also ordered to pay restitution in the amount of \$12,000.00, which was paid October 15, 2014. On March 31, 2015, a civil judgment to pay the full amount of the demands was entered against Palmtree. On June 29, 2015, the Hinds County Chancery Court entered a civil order granting judgment against Palmtree's bond in the amount of \$300,000.00. For Fiscal Year 2016, payment from her bond company has been received in the amount of \$100,000.00, leaving a balance of \$636,131.76. Palmtree is currently serving time in MDOC.

WASHINGTON COUNTY

MISSISSIPPI DEPARTMENT OF HEALTH

Former Clerk, Kenyatta Smith

\$3,671.10

Embezzlement

Status: On September 4, 2015, a formal demand was issued in the amount of \$3,671.10. On November 2, 2015, Smith pled guilty to Embezzlement and was sentenced to 3 years of supervised probation, and ordered to pay restitution in the amount of \$653.25. For Fiscal Year 2016, payment in the amount of \$653.25 has been received, leaving a balance of \$3,017.85.

**WASHINGTON COUNTY Cont'd****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 the Washington County, Mississippi, Tax Assessor records. On November 13, 2013, Franklin was sentenced to 76 months each on two counts and 60 months on a third count, to be served concurrently. Franklin was also ordered to pay joint and several restitution with Edna Goble totaling \$1,201,247.00 with \$75,000.00 due immediately. He will also perform 300 hours of community service. 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. For Fiscal Year 2016, payments in the amount of \$485.00 have been received, leaving a balance of \$1,189,417.69. Franklin is currently serving time in the Federal Bureau of Prisons.

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. For Fiscal Year 2016, payments in the amount of \$510.00 have been received, leaving a balance of 1,200,289.26. Goble is currently serving time in the Federal Bureau of Prisons.

MUNICIPALITY OF ARCOLA**Former Town Clerk, Amanda Scott****\$33,569.97**

Misappropriation of Funds

Status: On January 19, 2016, a formal demand was issued in the amount of \$33,569.97.

**WASHINGTON COUNTY Cont'd**

Former Town Clerk, Elnoria Slator **\$93,094.30**
Embezzlement

Status: On January 13, 2013, a formal demand in the amount of \$93,094.30 was issued. On April 4, 2014, Slator pled guilty to Embezzlement and was sentenced to 5 years of unsupervised probation, adjudication withheld for 5 years pending successful completion of the conditions. Slator was ordered to pay restitution in the amount of \$3,021.50. Payments are to begin on or before May 5, 2014, and continue each month until paid in full. For Fiscal Year 2016, payment from her bond company has been received in the amount of \$50,000.00, leaving a balance of \$43,094.30.

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 an 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 2016, payments in the amount of \$45.00 have been received, leaving a balance of \$39,256.63.

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 the 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 2016, payments in the amount of \$3,861.60 were received leaving a balance of \$492,781.76.

**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, 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 2016, payments in the amount of \$4,094.40 were received leaving a balance of \$3,554.27.

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. The bond has paid \$25,970.98. For Fiscal Year 2016, payments in the amount of \$260.00 have been received, leaving a balance of \$7,141.40.

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 2016, payments in the amount of \$200.00 have been received, leaving a balance of \$24,348.28.



EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION



There were no exceptions taken by the Performance Audit Division for Fiscal Year 2016.



EXCEPTIONS TAKEN BY THE PROPERTY DIVISION



FORREST COUNTY**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING****University of Southern Mississippi**

Sarah Morgan	\$15.32
Kenneth Mauritz	\$13.60
Sergio Nazarenko	\$24.04
Cathy Jackson	\$20.90
Shaio Wang	\$26.35
Lachel Story	\$19.31
Gordon Cannon	\$26.96
Debbie Barnes	\$47.38
Aramark Global Business Services	\$955.29

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity**GREENE COUNTY****MISSISSIPPI DEPARTMENT OF CORRECTIONS**

Danny Harris	\$21.05
Jonathan Brewer	\$21.98
Roderick Evans	\$21.06
Druetta Taylor	\$21.06
Timothy Morris	\$4.93

Repayment for Missing Equipment

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



HINDS COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Jackson State University

Michael Robinson	\$569.35
Mahmoud Manzoul	\$760.44
Charles Carraway	\$53.37
Preselfannie McDaniels	\$60.25
Thomas Cooper	\$61.00
Angela Butler	\$27.24
Fredrick White	\$9.00
Timothy Turner	\$1,404.58
Hongtao Yu	\$1,946.31

Repayment for Missing Equipment

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

DEPARTMENT OF HUMAN SERVICES

Kissa Shugars	\$46.40
Rhonda Jones	\$1.40
Wanda Byrd	\$1.40
Janie Whitehead	\$39.12
Reshundra Shaffer	\$61.10
Earnestine Perryman	\$40.59
Christia Love	\$62.40

Repayment for Missing Equipment

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

FORRESTRY COMMISSION

Michael Lee	\$65.38
Joe Miles	\$9.27

Repayment for Missing Equipment

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



LAFAYETTE COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

University Of Mississippi

Lance Felker	\$3.84
Nina Jones	\$7.32
UMAA Foundation	\$294.93
UOM Foundation	\$270.57

Repayment for Missing Equipment

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

LEFLORE COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Mississippi Valley State University

Dianthia Ford-Kee	\$88.56
Robert Long	\$59.80
Charles Raines	\$6.50
Carissa Pruitt	\$6.99

Repayment for Missing Equipment

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

OKTIBBEHA COUNTY

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Mississippi State University

Bill Cooke	\$77.38
Pamela Wasson	\$9.33
Anthony Craven	\$10.72
Scott Wetherbee	\$16.86
Sharon Oswald	\$29.19
Bill Broyles	\$151.72

Repayment for Missing Equipment

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



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