

MISSISSIPPI

AUDIT EXCEPTIONS REPORT

For Fiscal Year 2019

SHAD WHITE

State Auditor

Richie McCluskey

Director, *Investigations Division*

Bo Howard, J. D.

Deputy Director, *Investigations Division*





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 2019.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2019

PUBLISHED IN ACCORDANCE WITH
THE REQUIREMENTS OF
SECTIONS 7-7-77, 7-7-79, 7-7-217 AND 7-7-219
MISSISSIPPI CODE ANNOTATED (1972)

Shad White
STATE AUDITOR

The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability.



OFFICE OF THE STATE AUDITOR
Shad White
AUDITOR

July 31, 2019

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Lynn Fitch, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Gray Tollison, 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 2019, 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 2019. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2019.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 **\$43,297.00**. 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 sixty-four formal demands for a total of \$4,656,916.32, one informal demand for a total of \$6,188.55, and recovered misspent or embezzled funds totaling **\$1,510,117.21** ¹

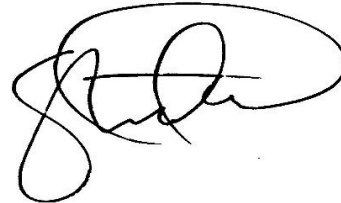
The Performance Audit Division did not have any exceptions.

The Property Division recovered funds totaling **\$4,576.49**. 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, 2019, was **\$1,557,990.70**.

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

Serving Mississippi Together,

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

Shad White
State Auditor

SW/sss

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



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**EXCEPTIONS TAKEN BY THE
COUNTY AUDIT SECTION**



GEORGE COUNTY

COUNTY OFFICIALS

Chancery Clerk, Cammie Byrd **\$37,933.00**
Failure to Reimburse Payroll

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

PERRY COUNTY

COUNTY OFFICIALS

Circuit Clerk, Martha Clark **\$294.00**
Rehired employee without board approval

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

PONTOTOC COUNTY

COUNTY OFFICIALS

Chancery Clerk, Ricky Ferguson **\$1,270.00**
Exceeded Fee Cap

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

Circuit Clerk, Melinda Nowicki **\$4,094.00**
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**ALCORN COUNTY JUSTICE COURT**

Former Deputy Court Clerk, Jeannette Tullis **\$4,140.00**
Embezzlement

Status: On April 26, 2018, Tullis was indicted for Embezzlement. On May 3, 2018, a formal demand in the amount of \$4,140.00 was issued. For Fiscal Year 2019, balance has been paid in full and returned to the appropriate deserving entity.

BOLIVAR COUNTY**TOWN OF GUNNISON**

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

Status: A formal demand in the amount of \$70,392.66 was issued on August 25, 2015. On October 1, 2015, Payne was sentenced to serve 1 year in the intensive supervision program. Upon completion, Payne shall serve 9 years of probation under MDOC. She was also ordered to pay restitution in the amount of \$70,408.23. For Fiscal Year 2019, payments in the amount of \$3,009.93 have been received, leaving a balance of \$12,710.88.

TOWN OF MOUND BAYOU

Former Alderwoman, Linda Collins **\$3,646.42**
Failure to Bond Employees

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. Fiscal Year 2019, no payments have been received.

Alderwoman, Deloris Daugherty **\$3,646.42**
Failure to Bond Employees

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. Fiscal Year 2019, no payments have been received.

Alderman, James Henry **\$3,646.42**
Failure to Bond Employees

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. Fiscal Year 2019, no payments have been received.

**BOLIVAR COUNTY Cont'd**

Former Alderman, Jerry Norwood **\$3,646.42**
Failure to Bond Employees

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. For Fiscal Year 2019, no payments have been received.

Former Alderman, Amos Pates **\$3,646.42**
Failure to Bond Employees

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. Fiscal Year 2019, no payments have been received.

Former Mayor, Darryl Johnson **\$9,532.73**
Unapproved Payments

Status: A formal demand in the amount of \$9,532.73 was issued on August 10, 2018. For Fiscal Year 2019, no payments have been received.

Former City Clerk, Sabrina Morton **\$833.35**
Unapproved Payments

Status: A formal demand in the amount of \$833.35 was issued on August 10, 2018. For Fiscal year 2019, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

Former City Clerk, Alvin Ward **\$8,699.37**
Unapproved Payments

Status: A formal demand in the amount of \$8,699.37 was issued on August 10, 2018. For Fiscal Year 2019, no payments have been received.

CHICKASAW COUNTY**MUNICIPALITY OF OKOLONA**

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

Status: On January 29, 2018, a formal demand in the amount of \$709.08 was issued. On March 5, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

**COAHOMA COUNTY****CLARKSDALE PUBLIC UTILITIES****Former Office Manager, Maple Melton****\$3,871.92**

Embezzlement

Status: On December 8, 2015, Melton was indicted on 9 counts of Embezzlement. A formal demand in the amount of \$3,871.92 was issued on December 14, 2015. For Fiscal Year 2019, no payments have been received. Melton is currently awaiting trial.

COAHOMA COUNTY COMMUNITY COLLEGE**Former Employee, Gwendolyn Jefferson****\$981,600.64****Former Employee, Stacie Neal**

Embezzlement

Conspiracy

False Statements and Representations

Status: On September 21, 2018, a joint and several formal demand was issued in the amount of \$981,600.64. On May 31, 2019, Jefferson was indicted on 1 count of Embezzlement and 1 count of Conspiracy; Neal was indicted on 1 count of Embezzlement, 1 count of Conspiracy, and 1 count of False Statements and Representations. For Fiscal year 2019, payment from the bond company was received in the amount of \$100,000.00, leaving a balance of \$881,600.64.

COAHOMA COUNTY TOURISM COMMISSION**Former Director, Kappi Allen****\$142,524.35**

Embezzlement

Status: On May 29, 2019, Allen was indicted for Embezzlement and issued a formal demand in the amount of \$142,524.35. For Fiscal Year 2019, no payments have been received.

COPIAH COUNTY**DEPARTMENT OF HUMAN RESOURCES****Former Daycare Employee, Jan Coleman****\$10,187.53**

Embezzlement

Fraud

Status: On June 7, 2019, Coleman was indicted on 1 count of Fraud and 1 count of Embezzlement and served a formal demand in the amount of \$10,187.53



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 2019, no payments have been received.

FORREST COUNTY**HATTIESBURG TOURISM COMMISSION**

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

Status: On November 17, 2016, an informal demand in the amount of \$422,914.92 was issued. For Fiscal Year 2019, a settlement in the amount of \$303,500.00 was reached in this case and returned to the appropriate deserving entities.

MISSISSIPPI MILITARY DEPARTMENT

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

Status: On September 11, 2015, a formal demand in the amount of \$157,385.40 was issued. On December 29, 2015, Howard pled guilty and was sentenced to 10 years in custody of MDOC, with 8 years to serve, and 5 years of post-release supervision. On August 22, 2016, Howard was ordered to pay restitution in the amount of \$100,461.96 to the Camp Shelby Youth Challenge Program and \$56,923.44 to the Office of the State Auditor. For Fiscal Year 2019, payments in the amount of \$300.00 have been received, leaving a balance of \$156,960.40.



FORREST COUNTY Cont'd**N.R. Burger Middle School****Former Bookkeeper, Sheva Bland****\$4,763.10**

Misuse of Public Funds

Status: A formal demand in the amount of \$4,763.10 was issued on January 9, 2017. On March 5, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal year 2019, no payments have been received.

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

Misuse of Public Funds

Status: On October 19, 2015, Mardis pled guilty to Embezzlement and was sentenced to 3 years of non-adjudicated probation, and he was ordered to pay restitution in the amount of \$6,740.47 to George County School System and \$6,740.47 to the Office of the State Auditor. For Fiscal Year 2019, payments in the amount of \$1,340.03 have been received, leaving a balance of \$5,400.44.

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

Embezzlement

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

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

Misappropriation of Funds

Status: As a result of his improper contracting, O'Bannon agreed to repay the Gulfport School District \$50,000.00. For Fiscal Year 2017, payment has been received in the amount of \$5,000.00, leaving a balance of \$45,000.00. For Fiscal Year 2019, no payments have been received.



HARRISON COUNTY Cont'd**HARRISON COUNTY SCHOOL DISTRICT**

Former Bookkeeper, Rita Franke **\$4,990.19**
Misappropriation of Funds

Status: On April 30, 2019, a formal demand in the amount of \$4,990.19 was issued. For Fiscal Year 2019, no payments have been received.

MISSISSIPPI ASSOCIATION OF SCHOOL RESOURCE OFFICERS

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

Status: On November 3, 2017, Cannette was indicted for Embezzlement. On November 14, 2017, a formal demand in the amount of \$244,819.78 was issued. On August 23, 2018, Cannette was sentenced to 10 years with 5.5 years suspended, 4.5 years to serve in MDOC with 5 years post release supervision, pay \$10,000.00 toward restitution by August 31, 2018. For Fiscal Year 2019, \$10,000.00 has been received, leaving a balance of \$234,819.78.

MISSISSIPPI DEPARTMENT OF MARINE RESOURCES

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

Status: A formal demand in the amount of \$362,689.14 was issued on November 7, 2013. On March 10, 2014, Walker pled guilty to Embezzlement. On June 16, 2014, Walker was sentenced to 5 years in prison, 3 years supervised release, a fine of \$125,000.00, and \$572,689.00 in restitution, \$210,000.00 of which is joint and several with Scott Walker. Restitution payments are to begin 30 days after release from custody. For Fiscal Year 2019, payments in the amount of \$25,839.01 have been received, leaving a balance of \$359,881.71.

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

Status: A formal demand in the amount of \$258,268.75 was issued on November 7, 2013. On August 14, 2014, Ziegler pled guilty to Misprision of a Felony, and on November 10, 2014, he was sentenced to serve 90 days of house arrest followed by 3 years of supervised probation. For Fiscal Year 2019, payments in the amount of \$13,000.00 have been received, leaving a balance of \$193,962.57.



HARRISON COUNTY Cont'd**GULF COAST COMMUNITY ACTION AGENCY****Former Deputy Director, Linda Harvey-Irvin****\$531,236.00**

Bribery

Status: On February 19, 2015, Irvin pled guilty to Bribery. On July 1, 2015, she was sentenced to 85 months in federal prison followed by 2 years of supervised release and ordered to pay \$531,236.00 in restitution to be paid jointly and severally with Markuntala Croom, and perform 100 hours of community service. This case was worked jointly with the FBI. Federal restitution is still owed.

Vendor to Gulf Coast Community Action Agency, Markuntala Croom**\$531,236.00**

Bribery

Status: On February 19, 2015, Croom pled guilty to Bribery. On July 1, 2015, Croom was sentenced to 57 months in federal prison followed by 2 years of supervised release. She was also ordered to pay \$531,236.00 in restitution to be paid jointly and severally with Linda Harvey-Irvin, and perform 100 hours of community service. This case was worked jointly with the FBI. Federal restitution is still owed.

Vendor to Gulf Coast Community Action Agency, Donald Walton**\$31,000.00**

Bribery

Status: On February 19, 2015, Walton pled guilty to Bribery. On July 1, 2015, Walton was sentenced to 37 months in federal prison followed by 2 years of supervised release. He was also ordered to pay a \$10,000.00 fine, and a forfeiture judgment in the amount of \$31,000.00 was entered. This case was worked jointly with the FBI. Federal restitution is still owed.

MUNICIPALITY OF GULFPORT**Former Utility Cashier, Courtney Page****\$3,106.28**

Misuse of Funds

Status: On August 25, 2016, a formal demand was issued in the amount of \$3,106.28 and transmitted to the Office of the Attorney General on March 17, 2017. For Fiscal Year 2019, no payments have been received.



HARRISON COUNTY Cont'd

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 was received in the amount of \$77,156.64, leaving a balance of \$179,977.22. This case was transmitted to the Office of the Attorney General on October 2, 2018. For Fiscal Year 2019, no payments have been received.

HINDS COUNTY

MISSISSIPPI ATTORNEY GENERAL'S OFFICE

Former Investigator, Kelly Edgar

\$6,188.55

Misuse of Public Funds

Status: On January 8, 2019, an informal demand in the amount of \$6,188.66 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

MISSISSIPPI AUCTIONEER COMMISSION

Former Executive Director, Kamela Remsen

\$74,151.97

Misuse of Public Funds

Status: On July 11, 2018, a formal demand was issued in the amount of \$74,151.97. On October 5, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

MISSISSIPPI BOARD OF ANIMAL HEALTH

Director of Accounting, Chris Smith

\$33,892.54

Misappropriation of Funds

Status: On January 23, 2019, a formal demand in the amount of \$33,892.54 was issued. For Fiscal Year 2019, payment from the bond company was received in the amount of \$25,000.00, leaving a balance of \$8,892.54.



HINDS COUNTY Cont'd**MISSISSIPPI DEPARTMENT OF HEALTH****Former Health Inspector, James Walker****\$51,319.65**

Embezzlement

Tampering with Evidence

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

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 2019, payments in the amount of \$2,229.71 have been received leaving a balance of \$113,376.42.

MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY**Former Chief of Staff, Gale Mills****\$5,967.42**

Misuse of Funds

Status: On June 2, 2015, a formal demand in the amount of \$5,967.42 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

MISSISSIPPI BOARD OF COSMETOLOGY**Board Member, Dorothy Ennis****\$3,420.94**

Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$3,420.94 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

Former Board Member, Waylon Garrett**\$3,420.94**

Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$3,420.94 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

**HINDS COUNTY Cont'd**

Board Member, Glenda Honeycutt **\$3,420.94**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$3,420.94 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

Board Member, Bertha Johnson **\$3,420.94**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$3,420.94 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

Board Member, Darlene Smith **\$3,420.94**
Misuse of Funds

Status: On April 2, 2018, a formal demand in the amount of \$3,420.94 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

HOLMES COUNTY**HOLMES COUNTY BOARD OF SUPERVISORS**

Supervisor, Eddie Carthan **\$184,184.12**
Misuse of Public Funds

Status: On April 17, 2019, a formal demand was issued in the amount of \$184,184.12. On May 6, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

TOWN OF TCHULA

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

Status: On March 10, 2017, a formal demand in the amount of \$9,331.08 was issued and transmitted to the Office of the Attorney General on May 11, 2017. For Fiscal Year 2019, no payments have been received.



HOLMES COUNTY Cont'd

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

Status: On March 10, 2017, a formal demand in the amount of \$10,636.83 was issued and transmitted to the Office of the Attorney General on May 11, 2017. For Fiscal Year 2019, no payments have been received.

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

Status: On March 10, 2017, a formal demand in the amount of \$9,053.58 was issued and transmitted to the Office of the Attorney General on May 11, 2017. For Fiscal Year 2019, no payments have been received.

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

Status: On March 10, 2017, a formal demand in the amount of \$11,861.17 was issued and transmitted to the Office of the Attorney General on May 11, 2017. For Fiscal Year 2019, no payments have been received.

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

Status: On March 10, 2017, a formal demand in the amount of \$11,861.17 was issued and transmitted to the Office of the Attorney General on May 11, 2017. For Fiscal Year 2019, no payments have been received.

MISSISSIPPI DEPARTMENT OF HEALTH

Former Environmentalist, Willie Anderson **\$2,009.60**
Embezzlement
Fraud

Status: On January 24, 2019, Anderson was indicted on 1 count of Embezzlement and 1 count of Fraud. On February 19, 2019, Anderson was served a demand in the amount of \$2,009.60. For Fiscal Year 2019, no payments have been received.



HUMPHREYS COUNTY

COUNTY OFFICIAL

Chancery Clerk, Lawrence Browder **\$279,764.16**
 Exceeding Salary Cap
 Fraudulent Statements and Representations

Status: On November 13, 2014, a formal demand in the amount of \$143,306.60 was issued for exceeding the fee cap for Fiscal Years 2004, 2006, 2008, 2011, 2012, and 2013. For Fiscal Year 2017, payments in the amount of \$20,000.00 have been received, leaving a balance of \$61,633.94. On January 10, 2019, Browder was indicted for 1 count of Fraudulent Statements and Representations. On January 14, 2019, a formal demand was issued in the amount of \$279,764.16. For Fiscal year 2019, no payments have been received.

JACKSON COUNTY

CITY OF OCEAN SPRINGS **\$38,863.30**

Former Public Works Director, Andre Kaufman
 Misappropriation of Funds

Status: On March 30, 2017, a No True Bill was issued. On August 13, 2018, a formal demand in the amount of \$38,863.30 was issued. For Fiscal Year 2019, no payments have been received.

Former Public Employee, Allan Ladnier **\$9,296.53.**
 Misappropriation of Funds

Status: On March 30, 2017, a No True Bill was issued. On August 13, 2018, a formal demand in the amount of \$9,296.53 was issued. For Fiscal Year 2019, no payments have been received.

CITY OF MOSS POINT **\$4,218.98**

Former Utility Clerk, Lakeshia Benton
 Embezzlement

Status: On January 11, 2019, Benton was indicted on 1 count of Embezzlement and a formal demand in the amount of \$4,218.98 was issued. For Fiscal Year 2019, payment was received from the bond company, balance paid in full and returned to the appropriate deserving entity.



JACKSON COUNTY Cont'd

Former Utility Supervisor, Kenya Bowens **\$26,350.58**
Embezzlement

Status: On January 11, 2019, Bowens was indicted on 1 count of Embezzlement and a formal demand in the amount of \$26,350.58 was issued. For Fiscal Year 2019, payment was received from the bond company, balance paid in full and returned to the appropriate deserving entity.

MUNICIPALITY OF PASCAGOULA

Former Comptroller, Robert Parker **\$47,395.91**
Misappropriation of Funds

Status: On May 31, 2019, a formal demand in the amount of \$47,395.91 was issued. For Fiscal Year 2019, no payments have been received.

Former City Manager, Joseph Huffman **\$6,819.27**
Misappropriation of Funds

Status: On May 31, 2019, a formal demand in the amount of \$6,819.27 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

JACKSON COUNTY EMERGENCY SERVICES

Employee, Roger Gibson **\$3,912.71**
Conspiracy
Fraud

Status: On March 9, 2017, a formal demand in the amount of \$3,912.71 was issued. On December 9, 2016, Gibson was indicted for Conspiracy and Fraud. On March 3, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment in the amount of \$2,297.96 was received, leaving a balance of \$1,614.75. On July 19, 2017, an order of nolle prosequi was issued. For Fiscal Year 2019, no payments have been received.

Employee, Cheryl McLeod **\$1,148.98**
Conspiracy
Fraud

Status: On March 7, 2017, a formal demand in the amount of \$1,148.98 was issued. On December 9, 2016, McLeod was indicted for Conspiracy and Fraud. On March 3, 2018, this case was transmitted to the Office of the Attorney General. On July 19, 2017, an order of nolle prosequi was issued. For Fiscal Year 2019, no payments have been received.



JACKSON COUNTY Cont'd**JACKSON COUNTY SHERIFF'S OFFICE****Former Employee, Cherie Ward**
Embezzlement**\$2,970.00**

Status: On November 3, 2017, Ward was indicted for Embezzlement. On November 13, 2017, a formal demand in the amount of \$2,970.00 was issued. On March 3, 2018, this case was transmitted to the Office of the Attorney General. On October 29, 2018, the charges were reduced to Misdemeanor Embezzlement, the sentence was suspended pending successful completion of no violation of state or county law for 6 months, pay \$100 cost to circuit court, and pay restitution to Jackson Co. Sheriff's Department in the amount of \$1,340.00. For Fiscal Year 2019, payment was received in the amount of \$1,333.30, leaving a balance of \$1,636.70.

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 2019, no payments have been received.

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, of which \$16,000.00 was already paid to Singing River Credit Union, leaving a balance of \$44,000.00. The OSA investigation revealed a total loss of \$493,054.10. For Fiscal Year 2019, no payments have been received.



JASPER COUNTY**TOWN OF BAY SPRINGS****\$325,561.84****Former City Clerk, Randy James**

Misappropriation of Funds

Status: On February 12, 2019, a formal demand in the amount of \$325,561.84 was issued. For Fiscal Year 2019, payment from the bond company was received in the amount of \$60,000.00, leaving a balance of \$265,561.84.

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

Misappropriation of Funds

Status: A formal demand in the amount of \$857,966.42 was issued on October 17, 2007. On October 17, 2007, Harris was found guilty of Theft of Federal Funds, Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity, and Tax Evasion. Harris was sentenced to 72 months in prison, supervised release for 3 years after imprisonment, and restitution to the Office of the State Auditor in the amount of \$447,086.07. For Fiscal Year 2019, payments in the amount of \$5,000.00 have been received, leaving a balance of \$523,112.59.

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

Embezzlement

Status: On August 27, 2013, a formal demand in the amount of \$115,786.81 was issued. On February 3, 2014, Williams pled guilty to Embezzlement and was sentenced to 5 years in the custody of the MDOC with 2 years in the intensive house arrest program, and 3 years to be served under post-release supervision. Williams is also ordered to pay restitution in the amount of \$79,620.27, at the rate of \$100.00 per month after the house arrest program begins. For Fiscal Year 2019, payments in the amount of \$295.00 have been received, leaving a balance of \$104,206.81.



JONES COUNTY**COUNTY OFFICIALS****Supervisor, Jerome Wyatt****\$6,076.46**

Embezzlement

Fraud

Status: On October 30, 2018, Wyatt was indicted on 2 counts of Embezzlement and 2 counts of Fraud, and a formal demand in the amount of \$6,076.46 was issued. For Fiscal Year 2019, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

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 2019, payments in the amount of \$1,100.00 have been received, leaving a balance of \$200,045.48.

JONES COUNTY JUNIOR COLLEGE**Former Accounting Assistant, Tracy Laird****\$109,407.96**

Embezzlement

Status: A formal demand in the amount of \$109,407.96 was issued on September 9, 2009, and transmitted to the Office of the Attorney General on October 19, 2009. On January 20, 2010, Tracy Laird pled guilty to Embezzlement and was sentenced to 10 years, with 5 years to serve and 5 years post-release supervision, completion of a Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2019, payments in the amount of \$1,430.00 have been received, leaving a balance of \$8,628.16.

KEMPER COUNTY**KEMPER COUNTY SCHOOL DISTRICT****Former Bookkeeper, Catherine Cole****\$85,582.97**

Embezzlement

Status: On April 19, 2016, Cole pled guilty to Embezzlement. A formal demand in the amount of \$85,582.97 was issued on April 22, 2016. On October 18, 2016, Cole was sentenced to serve 10 years in custody of MDOC, with 9 years suspended, 5 years of supervised probation, and 1 year under the intensive supervised probation program. For Fiscal Year 2019, no payments have been received.



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

Embezzlement

Status: On March 10, 2015, a formal demand in the amount of \$8,003.02 was issued. Peters pled guilty to Embezzlement on January 4, 2016, and was sentenced to 7 years of imprisonment with 5 years suspended, and 2 years to serve in custody of MDOC. Additionally, Peters was ordered to pay restitution in the amount of \$25,981.43. On July 6, 2015, payment from her bond company was received in the amount of \$699.34, leaving a balance of \$3,003.02. The Lafayette County District Attorney recused himself; therefore, the 17th Judicial District prosecuted this case. For Fiscal Year 2019, balance has been paid in full and returned to the appropriate deserving entity.

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 2019, balance has been paid in full and returned to the appropriate deserving entity.

MISSISSIPPI DEVELOPMENT AUTHORITY**Payliance Corporation, John Cullen****\$190,353.90**

Misused Funds

Status: On August 13, 2018, a formal demand in the amount of \$190,353.90 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

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

Misappropriation of Funds

Status: On September 24, 2015, a formal demand in the amount of \$30,551.60 was issued. On September 19, 2016, Dobson pled guilty to Embezzlement, and was sentenced to serve 3 years in custody of MDOC, with 3 years suspended, and ordered to pay restitution in the amount of \$22,300.44. For Fiscal Year 2019, payment in the amount of \$443.72 has been received, leaving a balance of \$18,655.44.



LAMAR COUNTY Cont'd**OLOH VOLUNTEER FIRE DEPARTMENT****Former Secretary, Michelle Barefoot****\$40,693.84**

Embezzlement

Status: On August 30, 2017, a formal demand in the amount of \$40,693.84 was issued. On June 17, 2019, Barefoot was sentenced to 5 Years in custody of MDOC, suspended on probation, ordered to pay \$1,000.00, pay \$1,000.00 assessment to the Public Defender's fund, \$5,000.00 restitution to OFPD, and \$5,000.00 restitution to American Atlantic Insurance. For Fiscal Year 2019, no payments have been received, leaving a balance of \$17,699.95.

Former Secretary, Jessica Delancey**\$100,294.59**

Embezzlement

Status: On April 12, 2019, Delancey was indicted for 1 count of Embezzlement and was served a formal demand in the amount of \$100,294.59. For Fiscal Year 2019, payment in the amount of \$50,000.00 was received from her bond company, leaving a balance of \$50,294.59.

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 2019, payments in the amount of \$2,560.10 have been received, leaving a balance of \$224,637.81.

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

Embezzlement

Status: On August 24, 2015, a formal demand in the amount of \$202,919.72 was issued. On January 26, 2017, Young pled guilty to Embezzlement. She was sentenced to 5 years in custody of MDOC, 5 years suspended, and 5 years of supervised probation. Young was also ordered to pay restitution in the amount of \$10,000.00, and was transmitted to the Office of the Attorney General on March 30, 2017. For Fiscal Year 2019, payments were received in the amount of \$500.00, leaving a balance of \$50,762.22.

**LEE COUNTY****TOWN CREEK WATER BOARD**

Board Member, Jim Bucy **\$88,035.46**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$88,035.46 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

Board Member, John Morgan, Jr. (deceased) **\$103,040.51**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$103,040.51 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

Board Member, Jim Long **\$11,797.71**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$11,797.71 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

Board Member, Kenneth Oswalt **\$95,625.98**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$95,625.98 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

Board Member, Luther Oswalt **\$23,565.43**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$23,565.43 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

Board Member, Michael Pannell **\$90,810.70**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$90,810.70 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

**LEE COUNTY Cont'd**

Board Member, James Robinson **\$85,836.57**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$85,836.57 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

Board Member, Teresa Winters **\$24,323.30**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$24,323.30 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been received.

LEFLORE COUNTY**CITY OF GREENWOOD**

Police Officer, Erica Scott **\$22,911.71**
Embezzlement
Making Fraudulent Statements

Status: On June 7, 2018, Scott was indicted for 1 count of Embezzlement and Making Fraudulent Statements. On June 18, 2018, Scott was served with a demand in the amount of \$22,911.71. For Fiscal Year 2019, payment from the bond company was received in the amount of \$10,537.80, leaving a balance of \$12,373.91.

MUNICIPALITY OF ITTA BENA

Former City Clerk, Lacheronda Spivey **\$149,088.22**
Embezzlement

Status: On November 9, 2015, Spivey was served with a formal demand in the amount of \$149,088.22. Spivey pled guilty on April 11, 2016, to 1 count of Embezzlement. On July 12, 2016, Spivey was sentenced to 10 years in custody of MDOC, 1 year of intensive supervised probation, followed by 5 years post release supervision, and the remaining 4 years are suspended. She was also ordered to pay restitution in the amount of \$97,318.98; \$47,318.98 to the City of Itta Bena, and \$50,000.00 to Western Surety. For Fiscal Year 2019, payments have been received in the amount of \$2,750.00, leaving a balance of \$94,361.72.



LINCOLN COUNTY**COUNTY OFFICIALS****Chancery Clerk, Tillmon Bishop**
Unreimbursed Payroll**\$165,813.11**

Status: On May 15, 2019, a formal demand in the amount of \$165,813.11 was issued. For Fiscal Year 2019, no payments have been received.

Supervisor, Clarence Brown
Unauthorized Payroll**\$5,666.00**

Status: On May 15, 2019, a formal demand in the amount of \$5,666.00 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

Supervisor, William Falvey
Unauthorized Payroll**\$5,666.00**

Status: On May 15, 2019, a formal demand in the amount of \$5,666.00 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

Supervisor, Bobby Watts
Unauthorized Payroll**\$5,666.00**

Status: On May 15, 2019, a formal demand in the amount of \$5,666.00 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

Supervisor, Nolan Williamson
Unauthorized Payroll**\$5,666.00**

Status: On May 15, 2019, a formal demand in the amount of \$5,666.00 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.



LOWNDES COUNTY**MISSISSIPPI DEPARTMENT OF HEALTH**

Former Employee, Phyllis Welch **\$4,102.68**
Embezzlement

Status: On November 14, 2018, a formal demand in the amount of \$4,102.68 was issued. On January 25, 2019, Welch was sentenced to the Pretrial Diversion program and was ordered to pay restitution in the amount of \$4,102.68. For Fiscal Year 2019, payment in the amount of \$1,102.68 has been received, leaving a balance of \$3,000.00.

COLUMBUS-LOWNDES COUNTY AIRPORT

Former Contractor, Billy Scarbrough **\$14,490.81**
Embezzlement

Status: On April 24, 2018, Scarbrough was indicted for Embezzlement. On May 21, 2018, a formal demand in the amount of \$14,490.81 was issued. For Fiscal Year 2019, no payments have been received.

MADISON COUNTY**CANTON MUNICIPAL UTILITIES**

Commissioner, Cleveland Anderson **\$22,863.92**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General. On October 10, 2018, a second formal demand in the amount of \$3,671.15 was issued. For Fiscal Year 2019, no payments have been received.

Commissioner, Robert Chinn **\$983.57**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$983.57. For Fiscal Year 2019, no payments have been received.

Commissioner, Simon Collier **\$588.90**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$588.90. For Fiscal Year 2019, balance has been paid in full and returned to the appropriate deserving entity.



MADISON COUNTY Cont'd

Former General Manager, Kenny Wayne Jones **\$78,612.81**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$78,612.81. For Fiscal Year 2019, no payments have been received.

Commissioner, Miriam Koury **\$458.94**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$458.94. For Fiscal Year 2019, balance has been paid in full and returned to the appropriate deserving entity.

Commissioner, Charles Morgan **\$21,563.26**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General. On October 10, 2018, a second formal demand in the amount of \$2,370.49 was issued. For Fiscal Year 2019, no payments have been received.

Commissioner, John Noble **\$1,937.51**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$1,937.51. For Fiscal Year 2019, balance has been paid in full and returned to the appropriate deserving entity.

Commissioner, L.C. Slaughter **\$22,734.79**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General. On October 10, 2018, a second formal demand in the amount of \$3,542.02 was issued. For Fiscal Year 2019, no payments have been received.

Commissioner, Stacey Spencer **\$394.67**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$394.67. For Fiscal Year 2019, no payments have been received.



MADISON COUNTY Cont'd

Commissioner, Charles Weems (deceased) **\$23,500.77**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General. On October 10, 2018, a second formal demand in the amount of \$4,308.00 was issued. For Fiscal Year 2019, no payments have been received.

Commissioner, Cleotha Williams **\$22,914.97**
Misappropriation of Funds

Status: On March 8, 2018, a formal demand was issued in the amount of \$19,192.77. On June 27, 2018, this case was transmitted to the Office of the Attorney General. On October 10, 2018, a second formal demand in the amount of \$3,722.20 was issued. For Fiscal Year 2019, no payments have been received.

Commissioner, Jewel Williams **\$1,472.18**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$1,472.18. For Fiscal Year 2019, no payments have been received.

Commissioner, Salbrina Wright **\$1,239.50**
Misappropriation of Funds

Status: On October 10, 2018, a formal demand was issued in the amount of \$1,239.50. For Fiscal Year 2019, no payments have been received.

MARION COUNTY**COLUMBIA SCHOOL DISTRICT**

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

Status: On October 31, 2016, a formal demand was issued in the amount of \$4,718.05. On September 28, 2017, Magee was issued a non-adjudicated sentence pending 5 years of probation, 200 hours of community service, and restitution in the amount of \$2,267.75, payable at \$50.00 per month. On March 17, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payments have been made.

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

Status: On February 9, 2018, two formal demands were issued for a total amount of \$188,532.22. On June 28, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, payment from the bond company was received in the amount of \$64,682.33, leaving a balance of \$123,849.89.

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$459,630.65. On September 22, 2016, Watkins was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Watkins will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Watkins was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. For Fiscal Year 2017, payment from her bond company has been received in the amount of \$8,489.07, leaving a balance of \$451,141.58. For Fiscal Year 2019, no payments have been made.

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$449,130.47. September 22, 2016, Russell was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Russell will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Russell was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, payment from the bond company has been received in the amount of \$111,000.00, leaving a balance of \$254,835.33.

**NESHOBA COUNTY Cont'd**

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$444,834.56. September 22, 2016, Gomillion was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Gomillion will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Gomillion was ordered to pay Neshoba County an additional \$42,220.55 after being released from probation. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, payment from the bond company has been received in the amount of \$13,600.00, and Gomillion has made payments in the amount of \$269.55, leaving a balance of \$372,749.22.

NOXUBEE COUNTY**COUNTY OFFICIAL**

Chancery Clerk, Mary Shelton Washington **\$27,701.53**
Misappropriation of Funds

Status: On September 7, 2018, a formal demand in the amount of \$27,701.53 was issued. For Fiscal Year 2019, balance has been paid in full and returned to the appropriate deserving entity.

OKTIBBEHA COUNTY**COUNTY OFFICIAL**

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

Status: On June 15, 2017, a formal demand in the amount of \$101,957.43 was issued. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, payment from the bond company has been received, balance paid in full and returned to the appropriate deserving entity.

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

Status: On October 25, 2016, a formal demand in the amount of \$81,946.47 was issued. On March 17, 2017, this was transmitted to the Office of the Attorney General. On April 12, 2018, Holder pled guilty to Embezzlement and was sentenced to 1 year of house arrest and 4 years of post-release supervision. She was also ordered to pay restitution and court costs in the amount of \$58,449.49. For Fiscal Year 2019, \$12,000.00 has been paid, leaving a balance of \$23,496.98.

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

Status: On January 17, 2003, a formal demand was issued in the amount of \$59,428.71. On February 10, 2003, this was transmitted to the Office of the Attorney General. On July 31, 2003, Lindsey pled guilty to 1 count of Embezzlement and was sentenced to serve 10 years with 5 years suspended on supervised probation. She was also ordered to pay restitution in the amount of \$59,428.71. For Fiscal Year 2019, no payment has been received.

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

Status: On December 7, 2015, a formal demand was issued in the amount of \$12,751.02. On August 18, 2016, Shegog pled guilty to Embezzlement and was sentenced to a non-adjudicated sentence with 3 years of probation, and ordered to pay restitution in the amount of \$6,735.80 at a rate of \$100.00 per month. This case was transmitted to the Office of the Attorney General on August 12, 2016. For Fiscal Year 2019, no payment has been received.

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

Status: On December 7, 2015, a formal demand was issued in the amount of \$101.36. Willey pled guilty to 1 count of Embezzlement by a Public Official on October 6, 2016. Willey received a 20 year suspended sentence with 2 years of supervised probation, and was ordered to pay restitution to MDOT in the amount of \$53.79. For Fiscal Year 2018, payments have been made to court costs only. For Fiscal Year 2019, no payment has been received.



PANOLA COUNTY Cont'd**COLES POINT VOLUNTEER FIRE DEPARTMENT****Former Secretary, Martha Chrestman**
Embezzlement**\$58,372.57**

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 2019, payments in the amount of \$5,400.00 have been received, leaving a balance of \$22,672.57.

PEARL RIVER COUNTY**PEARL RIVER COUNTY PUBLIC SCHOOL DISTRICT****Former Bookkeeper, Darlene Comesana**
Embezzlement**\$92,394.75**

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 2019, no payments have been received.

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

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 2019, no payments have been received.



PONTOTOC COUNTY**COUNTY OFFICIALS**

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

Status: On September 11, 2017, Moody was indicted on 3 counts of Embezzlement. On September 12, 2017, Moody was issued a demand in the amount of \$333,150.98. For Fiscal Year 2018, payment from the bond company was received in the amount of \$150,006.70, leaving a balance of \$183,144.28. Trial is pending. For Fiscal Year 2019, no payment has been received.

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

Status: On September 12, 2017, Blaylock was issued a demand in the amount of \$59,934.58. For Fiscal Year 2018, balance has been paid in full and returned to the appropriate deserving entity. On April 2, 2019, Blaylock pled guilty to 1 count of False Representation to Defraud the Government. He was sentenced to 5 years with 3 suspended, 2 years on house arrest, and 1 year of post release supervision. For Fiscal Year 2019, no payment has been received.

SHERIFF'S DEPARTMENT

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

Status: On July 8, 2016, a formal demand in the amount of \$59,752.75 was issued. On April 19, 2017, Cooper pled guilty to Embezzlement and was sentenced to 20 years, suspended, with 2 years intensive supervision, 5 years post-release supervision, and ordered to pay restitution in the amount of \$54,192.59. For Fiscal Year 2019, payment has been received in the amount of \$2,400.00, leaving a balance of \$1,440.38.

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 2019, payments in the amount of \$702.00 have been received, leaving a balance of \$62,033.41.

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

Status: On August 17, 2017, Dennis was indicted on 1 count of Embezzlement. On September 19, 2017, Dennis was issued a demand in the amount of \$238,345.19. This case was transmitted to the Office of the Attorney General on June 28, 2018. For Fiscal Year 2018, payment from the bond company was received in the amount of \$50,000.00, leaving a balance of \$188,345.19. For Fiscal Year 2019, no payment has been received.

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

Status: On May 21, 2018, joint and several formal demands were issued in the amount of \$421,668.00. On June 27, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, payment from the bond company was received in the amount of \$141,613.69, leaving a balance of \$360,749.38 for the combined total of all demands owed by former and current city officials.

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

Status: On May 21, 2018, joint and several formal demands were issued in the amount of \$80,694.97. On June 27, 2018, this case was transmitted to the Office of the Attorney General. Fiscal Year 2019, payment from the bond company was received in the amount of \$141,613.69, leaving a balance of \$360,749.38 for the combined total of all demands owed by former and current city officials.



SHARKEY COUNTY**TOWN OF ANGUILLA****Mayor, Larry Bradford****\$1,116.76**

Misappropriation of Funds

Status: On October 1, 2018, a formal demand in the amount of \$1,116.76 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

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 2019, no payments have been received.

TALLAHATCHIE COUNTY**TOWN OF TUTWILER****Board Attorney, Renetha Frieson****\$7,608.52**

Misuse of Public Funds

Status: On September 20, 2017, a formal demand was issued in the amount of \$7,608.52. On June 6, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2019, no payment has been received.

**TATE COUNTY****TOWN OF COLD WATER**

Former Employee, Wayne Hayes **\$795.36**
Embezzlement

Status: On July 19, 2017, Hayes was indicted for Embezzlement. On August 7, 2017, a formal demand in the amount of \$795.36 was issued. On March 23, 2018, this case was remanded to files and Hayes was ordered to pay restitution in the amount of \$376.16. On June 29, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2018, payment in the amount of \$376.00 was received, leaving a balance of \$419.20. For Fiscal Year 2019, no payment has been received.

Former Clerk, George Nangah **\$302,973.19**
Embezzlement

Status: On January 17, 2019, Nangah was served a formal demand in the amount of \$302,973.19. On April 29, 2019, Nangah signed a plea agreement for 1 count of Wire Fraud in the United States District Court for the Northern District of Mississippi. The sentencing date has been scheduled for August 21, 2019. The state charges for Nangah are still pending. For Fiscal Year 2019, no payment has been received.

TISHOMINGO COUNTY**CITY OF BURNSVILLE**

Former City Clerk, Jill Lee **\$1,161.70**
Embezzlement

Status: On June 11, 2018, Lee was indicted for Embezzlement. On June 19, 2018, Lee was served with a demand in the amount of \$1,161.70. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

UNION COUNTY**COUNTY OFFICIALS**

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

Status: On October 24, 2016, Galloway was indicted for Embezzlement and a formal demand was issued in the amount of \$334,680.64. On March 17, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2017, payment from her bond company was received in the amount of \$50,000.00, leaving a balance of \$284,680.64. Trial is pending.



UNION COUNTY Cont'd

Former Deputy Tax Assessor, Stacy Frazier **\$2,817.19**
Embezzlement

Status: On March 27, 2019, Frazier was indicted for Embezzlement. On April 4, 2019, a formal demand was issued in the amount of \$2,817.19. For Fiscal Year 2019, no payment has been received.

UNION COUNTY SCHOOL DISTRICT

Former Cafeteria Food Service Manager, Angie Russell **\$2,051.58**
Misappropriation of Funds

Status: On January 7, 2019, a formal demand in the amount of \$2,051.58 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

WALTHALL COUNTY**COUNTY OFFICIAL**

Supervisor, Frederick Magee, Jr. **\$5,576.05**
Misuse of Public Property

Status: On January 30, 2019, a formal demand was issued in the amount of \$5,576.05. For Fiscal Year 2019, payment from the bond company was received, demand paid in full and returned to the appropriate deserving entity.

WARREN COUNTY**WARREN COUNTY TAX ASSESSOR'S OFFICE**

Former Bookkeeper, Paula Hunt **\$165,329.98**
Embezzlement

Status: On May 24, 2019, Hunt was indicted for Embezzlement and a formal demand in the amount of \$165,329.98 was issued. For Fiscal Year 2019, no payments have been received.



WASHINGTON COUNTY**GREENVILLE PUBLIC SCHOOLS****Former Superintendent, Dr. Harvey Franklin, Sr.****\$1,201,247.00**

Fraud

Status: On May 15, 2012, Dr. Franklin resigned as the Superintendent of Education for the Greenville Public School District. On August 2, 2012, Dr. Franklin pled guilty in federal court to 2 counts of Accepting a Bribe and 1 count of Embezzlement, for which the government sought forfeiture of a 2010 Ford F-150 and Real Property identified as 930 South Washington, Greenville, Washington County, Mississippi, 38701, and as Parcel #15444400000 in Washington County, Mississippi, Tax Assessor records. On November 13, 2013, Franklin was sentenced to 76 months each on two counts and 60 months on a third count, to be served concurrently. Franklin was also ordered to pay joint and several restitution with Edna Goble totaling \$1,201,247.00 with \$75,000.00 due immediately. He will also perform 300 hours of community service. On August 2, 2012, Franklin's 2010 Ford F-150 truck was forfeited, and on October 25, 2015, the truck was awarded to the State of Mississippi, with a value of \$20,600.00. This case was jointly investigated with the Office of Inspector General Education. Federal restitution is still owed.

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

Conspiracy to Pay Bribes

Status: On June 19, 2014, Goble pled guilty to 1 count of Conspiracy to Pay Bribes and was sentenced to 30 months in prison, and 3 years of supervised release. Goble admitted to paying bribes and kickbacks to Harvey Franklin. Goble was also ordered to pay restitution in the amount of \$1,201,247.00 jointly and severally with Franklin. Goble is currently serving time in the Federal Bureau of Prisons. This case was jointly investigated with the Office of Inspector General Education. Federal restitution is still owed.

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

Embezzlement

Status: On October 23, 2013, Yeager was arrested on 1 count of Embezzlement and she was issued a formal demand in the amount of \$115,892.62. On January 5, 2015, Yeager was sentenced to 10 years of intensive supervised probation, 8 years suspended, 5 years supervised probation upon completion of the intensive supervised probation, and restitution in the amount of \$115,892.62. For Fiscal Year 2019, no payments have been received.



WASHINGTON COUNTY Cont'd

GREENVILLE PORT COMMISSION

Former Bookkeeper, Nedra Pittman **\$89,881.97**
 Embezzlement

Status: On September 25, 2006, Nedra Pittman pled guilty to embezzlement. She was sentenced to ten years with two years in the Intensive Supervision Program, with the remaining eight years suspended, and ordered to make restitution of \$89,881.97. A formal written demand in the amount of \$89,881.97 was issued on October 13, 2006 and transmitted to the Office of the Attorney General on November 10, 2006. For Fiscal Year 2019, payments in the amount of \$150.00 were received, leaving a balance of \$76,575.38.

WAYNE COUNTY

MUNICIPALITY OF WAYNESBORO

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

Status: On February 15, 2017, Cooley was indicted on 6 counts of Embezzlement. On February 24, 2017, Cooley pled not guilty. On June 15, 2017, a formal demand in the amount of \$223,455.01 was issued. On July 1, 2019, Cooley pled guilty. She is currently awaiting sentencing.

SHERIFF'S DEPARTMENT

Sheriff, Joseph Ashley **\$53,554.78**
 Misuse of Public Funds

Status: On May 23, 2019, a formal demand in the amount of \$53,554.78 was issued. For Fiscal Year 2019, no payment has been received.

WAYNE COUNTY SCHOOL DISTRICT

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

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



WILKINSON COUNTY**WILKINSON COUNTY BOARD OF SUPERVISORS****The Estate of Thomas Tolliver, Jr. (Deceased)****\$673,094.91**

Misuse of Public Funds

Status: On November 27, 2018, a formal demand was issued to the Estate of Thomas Tolliver, Jr. in the amount of \$673,094.91. For Fiscal Year 2019, no payment has been received.

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

Mail Fraud/Money Laundering

Status: On January 25, 2006, Richard N. Hall, Jr. pled guilty to 1 count of Mail Fraud and 1 count of Money Laundering in the U.S. District Court. On the same date, Hall entered a plea of guilty to 3 counts of Mail Fraud in circuit court. Hall was sentenced in U.S. District Court to 96 months, with 5 years post-release supervision, and ordered to pay restitution in the amount of \$751,094.59 and given credit of \$173,130.00, paid by a separate defendant, for a net amount of \$577,964.59 due to the Office of the State Auditor. For Fiscal Year 2019, payments in the amount of \$2,633.28 were received leaving a balance of \$484,877.6056.

Former Contractor, James Draper**\$187,725.00**

Interstate Transportation of Money by Fraud/Money Laundering

Status: On July 23, 2008, a federal jury convicted James Draper of 1 count of Interstate Transportation of Money by Fraud and 1 count of Money Laundering. On November 7, 2008, Draper was sentenced to serve 30 months in prison, to pay a special assessment of \$200.00 and to make restitution of \$187,725.00 jointly and severally with Richard Hall. Draper was ordered to make a lump sum payment of \$50,000.00. A federal jury found Draper guilty of 1 count of Aiding and Abetting the Interstate Transportation of Moneys Obtained By Fraud, 18 USC 2314, and 1 count of Money Laundering, 18 USC 1956 on July 23, 2008. For Fiscal Year 2019, payments in the amount of \$5,108.68 were received.



YALOBUSHA COUNTY Cont'd**COFFEEVILLE SCHOOL DISTRICT**

Superintendent, Vivian Robinson **\$1,985.10**
Misuse of Public Property

Status: On November 20, 2019, a formal demand in the amount of \$1,985.10 was issued. For Fiscal Year 2019, demand has been paid in full and returned to the appropriate deserving entity.

YAZOO COUNTY**YAZOO COUNTY CHAMBER OF COMMERCE**

Former Administrative Manager, Carolyn Coates **\$39,517.38**
Embezzlement

Status: On August 23, 2010, Carolyn Coates pled guilty to Embezzlement and was ordered to pay restitution in the amount of \$13,546.40. For Fiscal Year 2019, payments in the amount of \$230.00 have been received, leaving a balance of \$6,371.40.

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 2019, payments in the amount of \$400.00 have been received, leaving a balance of \$22,298.28.



EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION



No exceptions taken



EXCEPTIONS TAKEN BY THE PROPERTY DIVISION



LAFAYETTE COUNTY**UNIVERSITY OF MISSISSIPPI**

The UM Foundation	\$1,872.11
Ole Miss Athletic Foundation	\$2,582.65
Walter Sago	\$4.25
Nancy Morehead	\$21.35
Franklin Chukwama	\$65.45
Gary & Noel Wilson	\$18.73
Repayment for Missing Equipment	

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

RANKIN COUNTY**MISSISSIPPI FIRE ACADEMY**

Shannon Sandridge	\$11.95
Repayment for Missing Equipment	

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



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