

MISSISSIPPI

AUDIT EXCEPTIONS REPORT

For Fiscal Year 2020

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

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 2020.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2020

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 30, 2020

Honorable Tate Reeves, Governor
Honorable Delbert Hosemann, Lieutenant Governor
Honorable David McRae, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Dean Kirby, President Pro Tempore of the Senate
Honorable Jason White, 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 2020, 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 2020. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2020.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 **\$9,766.96**. 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.”

Page Two
July 30, 2020

The Investigations Law Enforcement Division issued forty-one formal demands for a total of **\$646,934.08** and recovered misspent or embezzled funds totaling **\$2,396,764.28**¹

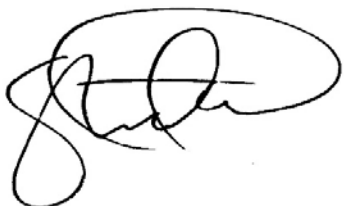
The Performance Audit Division assisted in the collection of funds totaling **\$624,128.08**. These incidents involved delinquent county court assessment fees and have been received and confirmed by the Department of Finance and Administration (DFA) for remittance to the State Treasury. In addition, the Performance Audit Division issued a demand, which was later settled for **\$2.5** million through negotiations with the Attorney General's Office. Funds were returned to the Mississippi Development Authority.

Our property audits recovered funds totaling **\$91,616.34**. 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, 2020, was **\$5,622,275.66**.

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 in a large, loopy oval shape.

Shad White
State Auditor

SW/sss

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



TABLE OF CONTENTS

1. Financial and Compliance Division

No Exceptions Taken by the State Agency Audit Section

Exceptions Against State Agency Officials

No Exceptions Taken by the CPA Audit Review Section

Exceptions Against Government Officials

Exceptions Taken by the County Audit Section.....7

Exceptions Against County Officials

2. Investigations Division

Civil and Criminal Cases

Exceptions Taken by the Investigations Law Enforcement Division.....9-50

Exceptions Taken and Criminal Charges Filed

3. Performance Audit Division

Exceptions Taken.....53-55

4. Property Audits

Exceptions Taken by Property Audits.....57

Exceptions Taken for Missing Property

Index by County.....59





**EXCEPTIONS TAKEN BY THE
COUNTY AUDIT SECTION**



JEFFERSON DAVIS COUNTY

COUNTY OFFICIALS

Chancery Clerk, Charlene Fairley **\$7,179.00**
Failure to Reimburse Payroll

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

JONES COUNTY

COUNTY OFFICIALS

Chancery Clerk, Bart Gavin, Jr. **\$2,158.00**
Exceeded Fee Cap

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

RANKIN COUNTY

COUNTY OFFICIALS

Circuit Clerk, Rebecca Boyd **\$429.96**
Claimed unallowable expenses on annual financial report

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



**EXCEPTIONS TAKEN AND CRIMINAL
CHARGES FILED BY THE INVESTIGATIONS
LAW ENFORCEMENT DIVISION**

**ATTALA COUNTY****MISSISSIPPI STATE VETERANS HOME**

Former Maintenance Director, Devonte Zollicoffer **\$435.00**
Embezzlement

Status: On February 26, 2020, Zollicoffer pled guilty to Embezzlement and was ordered to pay restitution and fines in the amount of \$435.00. For Fiscal Year 2020, balance has been paid in full and returned to the appropriate deserving entity.

BENTON COUNTY**TOWN OF HICKORY FLATT**

Mayor, Diana Grist **\$1,717.47**
Work on Private Property

Status: A formal demand in the amount of \$1,717.47 was issued on December 23, 2019. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

BOLIVAR COUNTY**11TH CIRCUIT COURT DISTRICT ATTORNEY'S OFFICE**

Former Investigator, Joe Edney **\$14,180.43**
Embezzlement

Status: A formal demand in the amount of \$14,180.43 was issued on October 1, 2019. On June 10, 2020, Edney was sentenced to 7 years in custody of MDOC with 7 years suspended and placed on post release supervision for 7 years to be served as 3 years supervised and 4 years unsupervised. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

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 2020, payments in the amount of \$3,283.56 have been received, leaving a balance of \$9,427.32.

**BOLIVAR COUNTY Cont'd****TOWN OF MOUND BAYOU**

Former Alderwoman, Linda Collins **\$3,646.42**

Failure to Bond Elected/Appointed Officials

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. For Fiscal Year 2020, no payments have been received.

Alderwoman, Deloris Daugherty **\$3,646.42**

Failure to Bond Elected/Appointed Officials

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. For Fiscal Year 2020, no payments have been received.

Alderman, James Henry **\$3,646.42**

Failure to Bond Elected/Appointed Officials

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. For Fiscal Year 2020, no payments have been received.

Former Alderman, Jerry Norwood **\$3,646.42**

Failure to Bond Elected/Appointed Officials

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. For Fiscal Year 2020, no payments have been received.

Former Alderman, Amos Pates **\$3,646.42**

Failure to Bond Elected/Appointed Officials

Status: A formal demand in the amount of \$3,646.42 was issued on May 13, 2019. For Fiscal Year 2020, 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 2020, no payments have been received.

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 2020, no payments have been received.



CHICKASAW COUNTY**MUNICIPALITY OF OKOLONA****Former Town Clerk, Rebecca Moore**
Embezzlement**\$17,295.57**

Status: On August 20, 2019, Moore was indicted for Embezzlement. On August 26, 2019, a formal demand in the amount of \$17,295.57 was issued. For Fiscal Year 2020, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entities.

CLAIBORNE COUNTY**COUNTY OFFICIAL****Chancery Clerk, Gloria Dotson**
Unreimbursed Payroll**\$114,829.57**

Status: On November 5, 2019, a formal demand in the amount of \$114,829.57 was issued. For Fiscal Year 2020, payment from Dotson and the bonding company was received, balance paid in full and returned to the appropriate deserving entities.

CLARKE COUNTY**SHERIFF'S DEPARTMENT****Investigator, Gary Kelly**
Misappropriation of Funds**\$1,680.41**

Status: On March 16, 2020, a formal demand in the amount of \$1,680.41 was issued. On April 23, 2020, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

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

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. On March 17, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received. Melton is currently awaiting trial.



COAHOMA COUNTY Cont'd

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, joint and several formal demands were 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 2020, no payments have been received, leaving a balance of \$881,600.64.

COAHOMA COUNTY TOURISM COMMISSION

Former Director, Kappi Allen	\$142,524.35
Embezzlement	

Status: On May 29, 2019, a formal demand in the amount of \$142,524.35 was issued. On June 24, 2020, Allen was sentenced to serve 15 years in MDOC with 14 years suspended and the remaining year to serve on MDOC Intensive Supervision Program and is to report immediately to nearest MDOC probation office. Allen was given 15 years to pay restitution in full. For Fiscal Year 2020, 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. For Fiscal Year 2020, no payments have been received.



COVINGTON COUNTY**STATE VETERANS AFFAIR BOARD**

Former Collins House for Veterans Nurse, Brittney Ransom **\$15,505.47**
Fraud

Status: A formal demand in the amount of \$15,505.47 was issued on July 2, 2019. On June 24, 2019, Ransom was indicted on 2 counts of Fraud. For Fiscal Year 2020, no payments have been received.

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 2020, no payments have been received.

DESOTO COUNTY**COUNTY OFFICIAL**

Former Walls Chief of Police, Herb Brewer **\$6,943.58**
Embezzlement

Status: On February 12, 2020, Brewer was indicted for 1 count of Embezzlement. A formal demand in the amount of \$6,943.58 was issued on February 19, 2020. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entities.

FORREST COUNTY**COUNTY OFFICIAL**

Former Deputy Tax Collector, Stevie Hudson **\$11,222.83**
Embezzlement

Status: On January 23, 2007, Stevie Hudson pled guilty to Embezzlement, in Circuit Court, and received ten (10) years, with five (5) years, suspended, and entered into the Community Service Program. Hudson was ordered to pay restitution in the amount of \$6,346.41. Formal written demand was issued on April 6, 2007, in the amount of \$11,222.83, and transmitted to the Office of the Attorney General on May 7, 2007. Payments in the amount of \$4,876.42 were remitted prior to issuance of demand. For Fiscal Year 2020, payment in the amount of \$5,300.00 was received, balance paid in full and returned to the appropriate deserving entities.



FORREST COUNTY Cont'd**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 2020, payments in the amount of \$325.00 have been received, leaving a balance of \$156,635.40.

N.R. BURGER MIDDLE SCHOOL

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

Status: A formal demand in the amount of \$4,763.10 was issued on January 9, 2017. On March 5, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal year 2020, 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 2020, payments in the amount of \$2,000.00 have been received, leaving a balance of \$3,400.44.



HANCOCK COUNTY

COUNTY EMPLOYEE

Former Deputy Justice Court Clerk, Dana Beaman
Embezzlement

\$197,408.94

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. On December 19, 2019, Counts 3&4 were passed to files, counts 1&2 each count 20 years, 14 suspended, 6 to serve in custody of MDOC, 5 years post release supervised probation, 9 years unsupervised probation, concurrent. Restitution includes \$10,827.50 remaining balance to Justice Court after bonds paid plus \$1,036.32 for worthless checks handled by DA's worthless checks unit. For Fiscal Year 2020, payment in the amount of \$896.51 was received, leaving a balance of \$96,512.43.

HARRISON COUNTY

HARRISON COUNTY SCHOOL DISTRICT

Former Bookkeeper, Rita Franke
Misappropriation of Funds

\$4,990.19

Status: On April 30, 2019, a formal demand in the amount of \$4,990.19 was issued. For Fiscal Year 2020, payment from the insurance company has been received in the amount of \$2,004.09, leaving a balance of \$2,986.10.

MISSISSIPPI ASSOCIATION OF SCHOOL RESOURCE OFFICERS

Former Chief of Police for Biloxi Schools, Paul Cannette
Embezzlement

\$244,819.78

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 2020, \$1,200.00 has been received, leaving a balance of \$231,886.28.



HARRISON COUNTY Cont'd**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 2020, payments in the amount of \$14,249.43 have been received, leaving a balance of \$345,632.28.

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 2020, payments in the amount of \$11,000.00 have been received, leaving a balance of \$182,962.57.

MISSISSIPPI DEPARTMENT OF HEALTH**Former Employee, Casey Craven****\$2,282.19**

Misappropriation of Funds

Status: On December 19, 2019, a formal demand in the amount of \$2,282.19 was issued. For Fiscal Year 2020, payment in the amount of \$1,111.00 was received, leaving a balance of \$ 1,171.19.

GULF COAST COMMUNITY ACTION AGENCY**Former Deputy Director, Linda Harvey-Irvin****\$531,236.00**

Bribery

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

**HARRISON COUNTY Cont'd**

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

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

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

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

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 2020, no payments have been received.

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 2020, no payments have been received.



HARRISON COUNTY Cont'd**COUNTY OFFICIAL****Former Assistant Tax Collector, Denise Gill****\$19,821.50**

Fraud

Status: A formal written demand in the amount of \$19,821.50 was issued on July 15, 2019. On February 26, 2020, Gill was sentenced to 5 years, 3 years suspended, 2 years to serve in custody of MDOC in their Intensive Supervision Program followed by 3 years of post-release supervision. Gill was ordered to pay restitution in the amount of \$3,511.00 to Harrison County and \$3,254.59 to be reimbursed to OSA. For Fiscal Year 2020, balance has been paid in full and returned to the appropriate deserving entity.

HINDS COUNTY**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 2020, 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. On July 6, 2020, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received, leaving a balance of \$8,892.54.

MISSISSIPPI DEPARTMENT OF HEALTH**Former Health Inspector, James Walker****\$51,319.65**

Embezzlement

Tampering with Evidence

Status: On June 27, 2018, a formal demand in the amount of \$51,319.65 was issued. On August 7, 2019, Walker pled guilty to Embezzlement and Tampering with Evidence. He was ordered to pay court costs of \$242.00, restitution of \$23,340.00 and a fine of \$500.00. In addition, Walker will pay the DA's Office an administrative fee of \$50.00 per month for 3 years. Also, Walker agrees to pay interest and investigation expenses in an amount to be determined by the court, hearing date to be determined. For Fiscal Year 2020, payments in the amount of \$6,470.88 have been received, leaving a balance of \$44,848.77.



HINDS COUNTY Cont'd

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, in the amount of \$132,385.13. On September 1, 2005 this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, payments in the amount of \$1,470.96 have been received leaving a balance of \$111,905.46.

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 2020, payment from the insurance company was received in the amount of \$110,543.50, leaving a balance of \$73,640.62.

HOLMES COUNTY SHERIFF'S DEPARTMENT

Former Secretary, Kimberly Landfair

\$39,358.61

Misuse of Public Funds

Status: On August 23, 2019, a formal demand was issued in the amount of \$39,358.61. For Fiscal Year 2020, payment from the bond company was received in the amount of \$25,000.00, leaving a balance of \$14,358.61.

TOWN OF GOODMAN

Alderman, Claude Anderson

\$106.74

Misuse of Public Funds

Status: On January 9, 2020, a formal demand was issued in the amount of \$106.74. For Fiscal Year 2020, balance has been paid in full and returned to the appropriate deserving entity.



HOLMES COUNTY Cont'd**TOWN OF TCHULA****Alderson, Larry Jefferson**
Salary Overpayments**\$9,331.08**

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 2020, no payments have been received.

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

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 2020, no payments have been received.

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

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 2020, no payments have been received.

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

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 2020, no payments have been received.

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

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 2020, no payments have been received.



HOLMES COUNTY Cont'd

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 5, 2020, Anderson's case was ordered to remand to file for 1 year provided these conditions are met: 1. repay restitution, investigative cost, court costs, and AG fees, 2. do not consume any illegal drugs or alcohol during term of remand, 3. do not violate any MS laws and/or US laws during remand, 4. obtain and maintain gainful employment, 5. waive right to contest extradition. On February 19, 2019, Anderson was served a demand in the amount of \$2,009.60. For Fiscal Year 2020, 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. On January 30, 2020, this case was transmitted to the Office of the Attorney General. For Fiscal year 2020, payments from Browder and the bond company have been received in the amount of \$131,349.00, leaving a balance of \$148,415.16.

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 2020, payment from the bond company in the amount of \$25,541.09 was received, leaving a balance of \$13,322.21.

**JACKSON COUNTY Cont'd**

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 2020, no payments have been received.

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. On June 25, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

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 2020, 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 2020, no payments have been received.



JACKSON COUNTY Cont'd

JACKSON COUNTY SHERIFF'S OFFICE

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

Status: On November 3, 2017, Ward was indicted for Embezzlement. On November 13, 2017, a formal demand in the amount of \$2,970.00 was issued. On March 3, 2018, this case was transmitted to the Office of the Attorney General. On October 29, 2018, the charges were reduced to Misdemeanor Embezzlement. The sentence was suspended pending no violation of state or county law for 6 months, pay \$100 to the Jackson County Circuit Court, and pay restitution to Jackson County Sheriff's Department in the amount of \$1,340.00. For Fiscal Year 2020, no payments have been received.

KEYS VOCATIONAL CENTER

Former Bookkeeper, Linda Smeby **\$9,113.85**
 Embezzlement

Status: On May 13, 2013, Smeby pled guilty to Embezzlement and was sentenced to 10 years in prison, suspended, ordered to serve 5 years of probation, and pay restitution in the amount of \$9,113.85 by making payments of \$100.00 per month. For Fiscal Year 2020, payments in the amount of \$1,000.00 have been received, leaving a balance of \$3,513.85.

JASPER COUNTY

TOWN OF BAY SPRINGS

Former City Clerk, Randy James **\$325,561.84**
 Misappropriation of Funds

Status: On February 12, 2019, a formal demand in the amount of \$325,561.84 was issued. For Fiscal Year 2020, no payments have been received.

EAST JASPER CONSOLIDATED SCHOOL DISTRICT

Principal, Heidelberg High School, Delois Bullock **\$4,016.08**
 Misuse of Public Funds

Status: A formal demand in the amount of \$4,016.08 was issued on April 23, 2020. For Fiscal Year 2020, no payments have been received.



JASPER COUNTY Cont'd

Principal, The New William J. Berry Elementary School, Stacie Collins **\$1,671.07**
Misuse of Public Funds

Status: A formal demand in the amount of \$1,671.07 was issued on April 23, 2020. For Fiscal Year 2020, no payments have been received.

Principal, Heidelberg High School, Keithsha Jones **\$2,260.39**
Misuse of Public Funds

Status: A formal demand in the amount of \$2,260.39 was issued on April 23, 2020. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

Assistant Principal, Heidelberg High School, Kevin Jones **\$2,032.57**
Misuse of Public Funds

Status: A formal demand in the amount of \$2,032.57 was issued on April 23, 2020. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

Director of Transportation, Russell Jones **\$4,615.94**
Misuse of Public Funds

Status: A formal demand in the amount of \$4,615.94 was issued on April 23, 2020. For Fiscal Year 2020, no payments have been received.

Assistant Principal, The New William J. Berry Elementary School, James Kelley **\$1,075.07**
Misuse of Public Funds

Status: A formal demand in the amount of \$1,075.07 was issued on April 23, 2020. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

Security/Heidelberg Police Department, Terrance McGill **\$4,622.68**
Misuse of Public Funds

Status: A formal demand in the amount of \$4,622.68 was issued on April 23, 2020. For Fiscal Year 2020, payment in the amount of \$500.00 has been received, leaving a balance of \$4,122.68.

**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 2020, payments in the amount of \$4,000.00 have been received, leaving a balance of \$519,112.59.

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 2020, payments in the amount of \$185.00 have been received, leaving a balance of \$104,021.81.

JONES COUNTY**COUNTY OFFICIAL****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 2020, payments in the amount of \$1,400.00 have been received, leaving a balance of \$198,645.48.



JONES COUNTY Cont'd**JONES COUNTY JUNIOR COLLEGE****Former Accounting Assistant, Tracy Laird**
Embezzlement**\$109,407.96**

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 2020, no payments have been received.

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

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 2020, no payments have been received.

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

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 2020, payments in the amount of \$400.00 have been received, leaving a balance of \$18,255.44.



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 2020, payments in the amount of \$235.50 have been received, leaving a balance of \$17,464.45.

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 2020, payments were received from her bond companies, balance paid in full and returned to the appropriate deserving entity.

LAUDERDALE COUNTY**CITY OF MERIDIAN****Police Officer, James Arrington****\$37,189.98**

Theft

Status: On May 27, 2020, a formal demand was issued in the amount of \$37,189.98. On April 29, 2020, Arrington was indicted for Theft Involving Federal Programs. On June 5, 2020, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

Police Officer, Sidney Coleman**\$5,590.31**

Unauthorized Time

Status: On May 27, 2020, a formal demand was issued in the amount of \$5,590.31. For Fiscal Year 2020, no payments have been received.

Police Officer, Tenesia Evans**\$17,278.38**

Theft

Status: On May 27, 2020, a formal demand was issued in the amount of \$17,278.38. On April 29, 2020, Evans was indicted for Theft Involving Federal Programs. For Fiscal Year 2020, no payments have been received.



LAUDERDALE COUNTY Cont'd

Former Police Officer, Erica Harmon **\$8,227.00**
Theft

Status: On May 27, 2020, a formal demand was issued in the amount of \$8,227.00. On April 29, 2020, Harmon was indicted for Theft Involving Federal Programs. For Fiscal Year 2020, no payments have been received.

Police Officer, Dareall Thompson **\$25,088.66**
Theft

Status: On May 27, 2020, a formal demand was issued in the amount of \$25,088.66. On April 29, 2020, Thompson was indicted for Theft Involving Federal Programs. For Fiscal Year 2020, no payments have been received.

City Inspector, Daredell Thompson **\$1,824.35**
Unauthorized Time

Status: On May 27, 2020, a formal demand was issued in the amount of \$1,824.35. For Fiscal Year 2020, no payments have been received

EEOC Officer, Stacey Thompson **\$2,132.58**
Unauthorized Time

Status: On May 27, 2020, a formal demand was issued in the amount of \$2,132.58. For Fiscal Year 2020, no payments have been received.

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 2020, payments in the amount of \$2,199.96 have been received, leaving a balance of \$222,437.85.



LAUDERDALE COUNTY Cont'd**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 2020, no payment has been received.

LAWRENCE COUNTY**SOIL AND WATER CONSERVATION DISTRICT****Former Clerk, Brandy Davis****\$8,733.05**

Embezzlement

Status: On March 4, 2019, a formal demand in the amount of \$8,733.05 was issued. On March 2, 2020, Russell was indicted for 1 count of Embezzlement. For Fiscal Year 2020, no payments have been received.

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

**LEE COUNTY Cont'd**

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

**LEE COUNTY Cont'd**

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 2020, payment was received from the insurance company in the amount of \$298,050.83. This payment will be divided amongst the individual subjects at the conclusion of litigation.

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 2020, no payments have been received.

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 2020, payments have been received in the amount of \$2,750.00, leaving a balance of \$88,861.72.

LINCOLN COUNTY**COUNTY OFFICIALS**

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

Status: On May 15, 2019, a formal demand in the amount of \$165,813.11 was issued. On June 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.



LINCOLN COUNTY Cont'd

County Administrator, David Fields **\$3,258.80**
Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$3,258.80 was issued. For Fiscal Year 2020, 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 2020, payment in the amount of \$1,250.00 has been received, leaving a balance of \$1,750.00.

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 2020, 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 October 10, 2018, a second formal demand in the amount of \$3,671.15 was issued. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, 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. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

**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. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

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 October 10, 2018, a second formal demand in the amount of \$2,370.49 was issued. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

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 October 10, 2018, a second formal demand in the amount of \$3,542.02 was issued. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, 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. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

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 October 10, 2018, a second formal demand in the amount of \$4,308.00 was issued. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, no payments have been received.

**MADISON COUNTY Cont'd**

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 October 10, 2018, a second formal demand in the amount of \$3,722.20 was issued. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, 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. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, 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. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2020, 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 2020, 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 2020, no payments have been received.

MONROE COUNTY**CITY OF ABERDEEN****Mayor, Maurice Howard**
Embezzlement**\$11,649.34**

Status: On October 30, 2019, Howard was indicted on 5 counts of Embezzlement by a Public Official and a formal demand was issued in the amount of \$11,649.34. For Fiscal Year 2020, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

NESHOPA COUNTY**COUNTY OFFICIALS****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 2020, payments in the amount of \$50,827.34 have been received, leaving a balance of \$400,314.21.



NESHOPA 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 2020, payment in the amount of \$600.00 has been received, leaving a balance of \$372,149.22.

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

Status: On June 26, 2015, a formal demand was issued in the amount of \$449,130.47. September 22, 2016, Russell was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Russell will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Russell was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. On March 9, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2020, payments in the amount of \$5,634.00 have been received, leaving a balance of \$247,734.33.

CITY OF PHILADELPHIA

Former City Clerk, Denise Refre **\$25,746.59**
Embezzlement

Status: On August 30, 2019, a formal demand was issued in the amount of \$25,746.59. On March 20, 2020, Refre pled guilty to 1 count of Embezzlement. She was sentenced to 7 years in custody of MDOC, 5 years suspended, 2 to serve, and was ordered to pay restitution in the amount of \$14,163.90 to Travelers. She was ordered to pay \$5,836.10 in restitution 90 days upon her release from custody. She was given 5 years of probation. For Fiscal Year 2020, payment was received from the bond company, balance paid in full and returned to the appropriate deserving entity.

**NEWTON COUNTY****COUNTY OFFICIAL****Supervisor, Glen Hollingsworth**
Embezzlement**\$7,984.02**

Status: On September 26, 2019, a formal demand was issued in the amount of \$7,984.02. On December 4, 2019, Hollingsworth was sentenced to serve 2 years in the pre-trial intervention program, pay a fine of \$2,500.00 plus pre-trial cost of \$2,500.00. Additionally, Mr. Hollingsworth paid \$500.00 to the Law Enforcement Acquisition Funds and court cost of \$418.50. For Fiscal Year 2020, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.

NEWTON MUNICIPAL SCHOOL DISTRICT**Former Superintendent, Dr. Nola Bryant**
Misuse of Public Funds**\$1,270.80**

Status: On January 31, 2020, a formal demand was issued in the amount of \$1,270.80. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

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

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 2020, payment from the bond company in the amount of \$20,000.00 was received, balance paid in full and returned to the appropriate deserving entity.

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 2020, \$12,000.00 has been paid, leaving a balance of \$23,496.98.

**OKTIBBEHA COUNTY Cont'd**

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

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 2020, 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 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 2020, no payment has been received.

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

Status: On December 7, 2015, a formal demand was issued in the amount of \$101.36. Willey pled guilty to 1 count of Embezzlement by a Public Official on October 6, 2016. Willey received a 20 year suspended sentence with 2 years of supervised probation, and was ordered to pay restitution to MDOT in the amount of \$53.79. For Fiscal Year 2020, no payment has been received.

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 2020, payments in the amount of \$5,400.00 have been received, leaving a balance of \$17,272.57.



PEARL RIVER COUNTY**COUNTY OFFICIAL**

Former Deputy Tax Collector, Stacy Treadaway **\$15,470.88**
Former Clerk for Pearl River County Utility Authority
Embezzlement

Status: On October 2, 2019, a formal demand in the amount of \$15,470.88 was issued. On October 2, 2019, Treadaway pled guilty to Embezzling from both the Pearl River County Tax Collector's Office and The Pearl River County Utility Authority. Treadaway was sentenced to 5 years of supervised probation, ordered to pay full restitution and costs at \$200.00 per month. For Fiscal Year 2020, payments in the amount of \$800.00 have been received, leaving a balance of \$14,670.88.

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 2020, no payments have been received.

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 2020, payments in the amount of \$7,200.00 have been received.



PONTOTOC COUNTY**COUNTY OFFICIALS****Former Clerk, Gretchin Moody**
Embezzlement**\$333,150.98**

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. On August 23, 2019, Moody pled guilty to 3 counts of Embezzlement and was sentenced to 20 years per count, totaling 60 years. Moody was ordered to serve 5 years of house arrest and 5 years post release supervision. If Moody is successful in that completion, the remainder of her sentence will be suspended. Moody was also ordered to pay sums totaling \$184,578.78. Moody made a \$75,000 payment and owes \$913.16 a month until paid in full. For Fiscal Year 2020, payments in the amount of \$96,664.16, have been received, leaving a balance of \$86,480.12.

SHERIFF'S DEPARTMENT**Former Deputy Clerk, Stephanie Cooper**
Embezzlement**\$59,752.75**

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 2020, payments have been received in the amount of \$1,407.02, leaving a balance of \$33.36.

PRENTISS COUNTY**NORTHEAST MISSISSIPPI COMMUNITY COLLEGE****Former Accounts Receivable Specialist, Seleta Howell**
Embezzlement**\$76,607.41**

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 2020, payments in the amount of \$780.00 have been received, leaving a balance of \$61,253.41.



QUITMAN COUNTY

QUITMAN COUNTY SCHOOL DISTRICT

Former Superintendent, Linder Howze-Campbell **\$72,031.44**
 Fraudulent Statements and Representations

Status: A formal demand in the amount of \$72,031.44 was issued on January 30, 2020. On January 27, 2020, Howze was indicted for 1 count of Fraudulent Statements and Representations. For Fiscal Year 2020, no payments have been received.

RANKIN COUNTY

CITY OF PEARL

Former Clerk, Kathy Dennis **\$238,345.19**
 Embezzlement

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 2020, no payments have been received.

TOWN OF PELLAHATCHIE

Former and Current City Officials **\$421,668.00**
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

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. For Fiscal Year 2020, demands have been paid in full and returned to the appropriate deserving entity.

**RANKIN COUNTY Cont'd**

Former and Current City Officials **\$80,694.97**
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

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. For Fiscal Year 2020, demands have been paid in full and returned to the appropriate deserving entity.

Citizen of Rankin County, Thomas Schooler **\$687.00**
Impersonating a Law Enforcement Officer

Status: Schooler impersonated a Special Agent of the Office of the State Auditor. On November 21, 2019, Schooler was sentenced to non-adjudication, \$200.00 fine, plus court costs, complete a psychological evaluation within 60 days and follow recommendations, and 1 year unsupervised probation. He was also ordered to reimburse OSA for investigative costs in the amount of \$687.00. For Fiscal Year 2020, payment has been received in full.

SHARKEY COUNTY**ANGUILLA POLICE DEPARTMENT**

Assistance Police Chief, Herbert Cesar **\$856.63**
Misappropriation of Funds

Status: On March 17, 2020, a formal demand in the amount of \$856.63 was issued. For Fiscal Year 2020, no payment has been received.

Interim Police Chief, Carolyn Tillis **\$772.33**
Misappropriation of Funds

Status: On March 17, 2020, a formal demand in the amount of \$772.33 was issued. For Fiscal Year 2020, payment in the amount of \$386.16 has been received, leaving a balance of \$386.17.

**SHARKEY COUNTY Cont'd**

Police Officer, Willie Peterson **\$812.87**
Misappropriation of Funds

Status: On March 17, 2020, a formal demand in the amount of \$812.87 was issued. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

Police Officer, Preston Evans **\$112.42**
Misappropriation of Funds

Status: On March 17, 2020, a formal demand in the amount of \$112.42 was issued. For Fiscal Year 2020, demand has been paid in full and returned to the appropriate deserving entity.

SMITH COUNTY**CITY OF RALEIGH**

Former City Clerk, Helen Bounds **\$48,339.25**
Embezzlement

Status: On October 30, 2019, Bounds was indicted for Embezzlement and served with a formal demand in the amount of \$48,339.25. For Fiscal Year 2020, payments were received from the bond company, balance paid in full and returned to the appropriate deserving entity.

COUNTY EMPLOYEE

Former Solid Waste Clerk, Justin Middleton **\$33,525.29**
Embezzlement

Status: On October 30, 2019, Middleton was indicted on 4 counts of Embezzlement and a formal demand in the amount of \$33,525.29 was issued. For Fiscal Year 2020, payment from the bond company was received, balance paid in full and returned to the appropriate deserving entity.



STONE COUNTY**COUNTY EMPLOYEE**

Former Stone County Utility Employee, Shellie Dickens **\$13,492.12**
Embezzlement

Status: On July 3, 2019, a formal demand in the amount of \$13,492.12 was issued. On January 6, 2020, Dickens pled guilty to Embezzlement. Dickens was sentenced to 10 years in custody of MDOC with 10 years suspended, 4 years of probation, \$1,500.00 fine and \$300.00 payable to the Crime Victim Compensation Fund. For Fiscal Year 2020, payment from the bond company was received, balance 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 2020, payments in the amount of \$100.00 have been received, leaving a balance of \$4,340.18.

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 2020, no payment has been received.

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

Status: On July 19, 2017, Hayes was indicted for Embezzlement. On August 7, 2017, a formal demand in the amount of \$795.36 was issued. On 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 2020, no payment has been received.

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

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. On January 23, 2020, Nangah was sentenced on count 1 of the indictment to serve 21 months in federal prison and 3 years supervised probation upon release from imprisonment. This sentence is to run consecutive to any further sentence imposed by the State of MS on any state case. Nangah was ordered to pay restitution in the amount of \$216,501.28. On June 18, 2020, Nangah was sentenced on 1 count of Embezzlement to serve 8 years in MDOC as a 99-19-81 Habitual Offender with 12 years of post-release supervision to be served as 5 years of reporting supervision followed by 7 years of non-reporting supervision. He was ordered to pay restitution in full in the amount of \$216,501.28 to the Town of Coldwater and \$4,500.00 to the Tate County Sheriff's Department plus court costs. For Fiscal Year 2020, payment from the bond company was received in the amount of \$50,000.00, leaving a balance of \$252,973.19.

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

Status: On October 24, 2016, Galloway was indicted for Embezzlement and a formal demand was issued in the amount of \$334,680.64. 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. On September 27, 2019, Galloway was sentenced to 10 years in custody of MDOC with 7 years suspended, 3 years to serve, and 5 years post release supervision. Galloway was ordered to pay \$130,000.00 in restitution to the City of New Albany. For Fiscal Year 2020, no payment has been received.



UNION COUNTY Cont'd

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

Status: On April 4, 2019, a formal demand was issued in the amount of \$2,817.19. On June 10, 2020, Frazier was sentenced on 1 count of Embezzlement to serve 5 years in custody of MDOC, with 5 years suspended, and post-release supervision for a period of 3 years. She was also ordered to pay restitution and court costs in the amount of \$10,004.64. For Fiscal Year 2020, payment was received from the bond company, balance 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, a formal demand in the amount of \$165,329.98 was issued. On November 7, 2019, Hunt was sentenced to 20 years in custody of MDOC, 12 years suspended, 8 years to serve, and 5 years of post-release supervision. Restitution begins 30 days upon release at \$2,300.00 per month for 5 years. In addition to restitution, Hunt shall pay \$9,060.00 to the district attorney's office at sentencing to be disbursed to the Warren County Tax Collector. For Fiscal Year 2020, payments from the bond company were received in the amount of \$59,060.00, leaving a balance of \$106,269.98.

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.



WASHINGTON COUNTY Cont'd

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. 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 2020, no payments have been received.

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 2020, no payments have been received.



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. On September 3, 2019, Cooley was sentenced to 10 years in custody of MDOC, suspended; 5 years of supervised probation, and 5 years of unsupervised probation. For Fiscal Year 2020, payment from the bond company was received in the amount of \$12,500.00, leaving a balance of \$210,955.04.

COUNTY OFFICIAL**Former Justice Court Clerk, Christy James****\$51,531.80**

Embezzlement

Status: On September 4, 2019, a formal demand in the amount of \$51,531.80 was issued. On December 10, 2019, James pled guilty to one felony count of Embezzlement and sentenced to 10 years in custody of MDOC, 5 years of reporting probation, 5 years of non-reporting probation, \$110.00 (VBF/ABF), ordered to pay restitution in the amount of \$40,000.00, and court cost of \$418.50. If James pays full restitution prior to expiration of probation remaining time will be spent in non-reporting probation. For Fiscal Year 2020, payment was received from the bond company, demand paid in full and returned to the appropriate deserving entity.

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 2020, payment was received from the bond company, demand paid in full and returned to the appropriate deserving entity.

WAYNE COUNTY SCHOOL DISTRICT**Former Superintendent, Robert Dean****\$12,359.00**

Embezzlement

Conspiracy to Commit Embezzlement

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



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. This case was transmitted to the Office of the Attorney General June 5, 2019. For Fiscal Year 2020, payment from the bond companies was received in the amount of \$375,000.00, leaving a balance of \$298,094.91.

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 2020, payments in the amount of \$3,494.20 were received.

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 2020, payments in the amount of \$7,278.40 were received.

**YAZOO COUNTY****YAZOO COUNTY CHAMBER OF COMMERCE****Former Administrative Manager, Carolyn Coates****\$39,517.38**

Embezzlement

Status: On August 23, 2010, Carolyn Coates pled guilty to Embezzlement and was ordered to pay restitution in the amount of \$13,546.40. For Fiscal Year 2020, payments in the amount of \$215.00 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 2020, no payments have been received.





EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION



CHOCTAW COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Steve Montgomery
Circuit Clerk, Amy Burdine **\$618.50**
Settlements collected for September 2019.

Status: Amounts were received and confirmed by DFA.

CLAIBORNE COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Gloria Dotson
Circuit Clerk, Gretta Miles **\$1,045.00**
Settlements collected for February 2015 and August 2016.

Status: Amounts were received and confirmed by DFA.

FORREST COUNTY

STION CORPORATION

CEO, Chester Farris **\$92,943,780.86**
Failure to meet contract requirements

Status: On March 20, 2018, a formal demand in the amount of \$92,943,780.86 was issued to Stion Corporation for failure to meet the terms of the Memorandum of Understanding and Loan Agreements regarding capital investment and employment requirements. Mississippi Development Authority and Attorney General’s Office are attempting to liquidate assets and recover funds. On April 13, 2020, a settlement was reached in the amount of 2.5 million.

HOLMES COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Henry Luckett
Circuit Clerk, Earline Wright-Hart **\$5,908.50**
Settlements collected for January, February, March, August, September, October, November, and December 2018.

Status: Amounts were received and confirmed by DFA.



ISSAQUENA COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Ronda Delaney
Circuit Clerk, Ronda Delaney **\$25,268.50**
Settlements collected for March, April, May, June, July, August, and September 2015.

Status: Amounts were received and confirmed by DFA.

JEFFERSON COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Delorise Frye
Circuit Clerk, Arnell Harried **\$344,536.17**
Settlements collected for 2015 through 2018.

Status: Amounts were received and confirmed by DFA.

KEMPER COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Sherline D. Watkins
Circuit Clerk, Shirley Steele Jackson **\$2,700.00**
Settlements collected for November and December 2016.

Status: Amounts were received and confirmed by DFA.

LOWNDES COUNTY

CURRENT COUNTY OFFICIALS

Chancery Clerk, Lisa Neese
Circuit Clerk, Teresa Barksdale **\$68,792.54**
Settlements collected for November and December 2018.

Status: Amounts were received and confirmed by DFA.

**SHARKEY COUNTY****CURRENT COUNTY OFFICIALS****Chancery Clerk, Murindia Williams****Circuit Clerk, Murindia Williams****\$11,593.75**

Settlements collected for November 2015 and August 2017.

Status: Amounts were received and confirmed by DFA.**TUNICA COUNTY****CURRENT COUNTY OFFICIALS****Chancery Clerk, Rechelle R. Siggers****Circuit Clerk, Sharon Granberry Reynolds****\$124,901.25**

Settlements collected for August through December 2015.

Status: Amounts were received and confirmed by DFA.**WASHINGTON COUNTY****CURRENT COUNTY OFFICIALS****Chancery Clerk, Marilyn Hansell****Circuit Clerk, Barbara Esters-Parker****\$3,366.15**

Settlements collected for December 2017.

Status: Amounts were received and confirmed by DFA.**WAYNE COUNTY****CURRENT COUNTY OFFICIALS****Chancery Clerk, Geary Jackson****Circuit Clerk, Rose M. Bingham****\$35,397.72**

Settlements collected for 2015 through 2018.

Status: Amounts were received and confirmed by DFA.



EXCEPTIONS TAKEN BY PROPERTY AUDITS



FORREST**UNIVERSITY OF SOUTHERN MISSISSIPPI****Various Departments****\$67,848.75**

Unaccounted for Assets

Status: Paid in full and settled to the appropriate fund directly.**HINDS****JACKSON STATE UNIVERSITY****Various Departments****\$23,767.59**

Unaccounted for Assets

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



INDEX BY COUNTY



Adams	None	Itawamba.....	None	Pike	39
Alcorn	None	Jackson.....	21-23	Pontotoc	40
Amite.....	None	Jasper.....	23-24	Prentiss	40
Attala.....	9	Jefferson.....	25,54	Quitman.....	41
Benton.....	9	Jefferson Davis.....	7,25	Rankin.....	7,41-42
Bolivar.....	9-10	Jones.....	7,25	Scott	None
Calhoun.....	None	Kemper.....	26,54	Sharkey	42-43,55
Carroll	None	Lafayette	None	Simpson.....	None
Chickasaw	11	Lamar	26-27	Smith.....	43
Choctaw	53	Lauderdale.....	27-29	Stone	44
Claiborne.....	53	Lawrence.....	29	Sunflower	44
Clarke.....	11	Leake.....	None	Tallahatchie.....	44
Clay.....	None	Lee.....	29-31	Tate	45
Coahoma	11-12	Leflore.....	31	Tippah	None
Copiah.....	12	Lincoln	31-32	Tishomingo	None
Covington.....	13	Lowndes.....	32,54	Tunica	55
Desoto	13	Madison.....	32-34	Union.....	45-46
Forrest	13-14,53,57	Marion.....	34	Walthall.....	None
Franklin	None	Marshall	35	Warren.....	46
George.....	14	Monroe.....	35	Washington	46-47,55
Greene	None	Montgomery.....	None	Wayne	48,55
Grenada.....	None	Neshoba.....	35-36	Webster	None
Hancock	15	Newton.....	None	Wilkinson.....	49
Harrison.....	15-18	Noxubee	None	Winston.....	None
Hinds.....	18-19,57	Oktibbeha.....	37-38	Yalobusha	49
Holmes	19-21,53	Panola.....	38	Yazoo	50
Humphreys.....	21	Pearl River	39		
Issaquena.....	54	Perry	7		





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