

MISSISSIPPI

AUDIT EXCEPTIONS REPORT

For Fiscal Year 2021

SHAD WHITE

State Auditor

Larry Ware

Director, *Investigations Division*

Debi Cox

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 2021.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2021

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 29, 2021

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 2021, 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 2021. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2021.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 **\$14,037.77**. 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.”

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July 29, 2021

The Investigations Law Enforcement Division issued forty-one formal demands for a total of **\$2,529,685.78** and recovered misspent or embezzled funds totaling **\$881,810.50**¹


The Performance Audit Division assisted in the collection of funds totaling **\$87,781.43**. These incidents involved delinquent court assessment fees for municipalities and have been received and confirmed by the Department of Finance and Administration (DFA) for remittance to the State Treasury.

My Office, along with Attorney General Lynn Fitch, investigated Centene, a pharmacy benefit manager, for charging Medicaid more than the allowed price cap. As a result of this investigation, a settlement was reached in the amount of **\$55.5 Million**.

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2021, was **\$983,629.70**.

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**



JACKSON COUNTY

COUNTY OFFICIALS

Circuit Clerk, Randy Carney

\$5,019.13

Claimed unallowable expenses on annual financial report

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

JEFFERSON DAVIS COUNTY

COUNTY OFFICIALS

Board of Supervisors:

\$9,018.64

Macon Holliman

Charles Reid

Demarrio Both

Terry Mathis

Bobby Rushing

Approved inappropriate salary increases

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



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

**ALCORN COUNTY****COUNTY OFFICIAL****Tax Collector, Larry Ross****\$69,155.23**Embezzlement
Making False Statements

Status: On December 9, 2020, Ross was indicted on 2 counts of Embezzlement and 1 count of Making False Statements. On December 20, 2020, a formal demand in the amount of \$69,155.23 was issued. For Fiscal Year 2021, no payments have been received.

BENTON COUNTY**BENTON COUNTY SCHOOL DISTRICT****Former Superintendent, LaKimberly Galager-Hobson****\$34,573.87**

Salary Overpayments

Status: A formal demand in the amount of \$34,573.87 was issued on August 20, 2020. For Fiscal Year 2021, no payments have been received.

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 2021, payments in the amount of \$3,305.00 have been received, leaving a balance of \$6,122.32.



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 2021, 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 2021, 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 2021, 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 2021, 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 2021, 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 2021, 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 2021, no payments have been received.



CALHOUN COUNTY**CITY OF CALHOUN****Former Police Chief, LaTanna Williams****\$10,793.39**

Embezzlement

Status: On March 2, 2021, LaTana Williams was indicted for 1 count of Embezzlement. On March 10, 2021, a formal demand in the amount of \$10,793.39. Trial is set for August 2, 2021. For Fiscal Year 2021, no payments have been received.

CHICKASAW COUNTY**CITY OF HOUSTON****City Clerk, Lisa Easley****\$13,697.98**

Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$13,697.98 was issued. For Fiscal Year 2021, no payments have been received.

Aldersperson, Willie Mae McKinney**\$10,871.14**

Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$10,871.14 was issued. For Fiscal Year 2021, no payments have been received.

Aldersperson, Shenia Jones**\$10,871.14**

Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$10,871.14 was issued. For Fiscal Year 2021, no payments have been received.

Aldersperson, Barry Springer**\$10,871.14**

Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$10,871.14 was issued. For Fiscal Year 2021, no payments have been received.

Aldersperson, Frank Thomas**\$10,871.14**

Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$10,871.14 was issued. For Fiscal Year 2021, no payments have been received.

**CHICKASAW COUNTY Cont'd**

Former Court Clerk, Kathy Smith **\$131,697.00**
Embezzlement

Status: On February 11, 2021, Kathy Smith was indicted on 1 count of Embezzlement. On February 26, 2021, a formal demand in the amount of \$131,697.00 was issued. For Fiscal Year 2021, payment from the bond company has been received in the amount of \$50,000.00, leaving a balance of \$81,697.00. Trial is set for September 13, 2021.

CLAIBORNE COUNTY**SHERIFF'S DEPARTMENT**

Former Deputy, Keyshawn Younger **\$1,448.00**
Embezzlement

Status: On August 14, 2020, a formal demand in the amount of \$1,448.00 was issued. On January 26, 2021 he pled guilty and received a non-adjudicated sentence of supervised probation for 2 years with the Mississippi Department of Corrections, ordered to pay court costs in the amount of \$427.50, a fine of \$1,500.00, and restitution of \$720.26 to the Claiborne County Sheriff's Department. For Fiscal Year 2021 payments in the amount of \$500.00 were received, leaving a balance of \$948.00.

CLARKE COUNTY**SHERIFF'S DEPARTMENT**

Investigator, Gary Kelly **\$1,680.41**
Misappropriation of Funds

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 2021, no payments have been received.

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. On March 17, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2021, 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 2021, no payments have been received, leaving a balance of \$881,600.64. Neal and Jefferson are currently awaiting trial.

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. Allen was given 15 years to pay restitution in full. For Fiscal Year 2021, payments in the amount of \$2,920.50 have been received, leaving a balance of \$139,603.85.

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

Embezzlement

Fraud

Status: On June 7, 2019, a formal demand in the amount of \$10,187.53 was issued. Coleman entered into a Pre-Trial Intervention Program after pleading guilty to 1 count of Embezzlement and 1 count of Fraud. On March 22, 2021, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.

SHERIFF'S DEPARTMENT**Former Jail Administrator, Joe Brown (deceased)** **\$72,177.26**

Embezzlement

Status: On June 9, 2019, 2021 formal demand in the amount of \$72,177.26 was issued. For Fiscal Year 2021, no payments have been received.



COVINGTON COUNTY**STATE VETERANS AFFAIR BOARD**

Former Nurse, Veteran's Home of Collins, 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 2021, 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, which has been paid in full. For Fiscal Year 2021, no payments have been received.

FORREST COUNTY**MISSISSIPPI MILITARY DEPARTMENT**

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

Status: On September 11, 2015, a formal demand in the amount of \$157,385.40 was issued. On December 29, 2015, Howard pled guilty and was sentenced to 10 years in custody of MDOC, with 8 years to serve, and 5 years of post-release supervision. 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 2021, payments in the amount of \$19.00 have been received, leaving a balance of \$156,616.40.

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 2021, no payments have been received.



FRANKLIN COUNTY**TOWN OF ROXIE****Former Clerk, Amanda Lewis**
Embezzlement**\$109,425.77**

Status: On February 2, 2021, a formal demand in the amount of \$109,425.77 was issued. On May 19, 2021, Lewis was sentenced to 20 years in custody of MDOC, 1 year to serve in the intensive supervision program, 19 years post release supervision, pay restitution of \$109,425.77 to the State of MS at \$700.00 per month beginning June 19, 2021, and pay a \$200.00 prosecution fee. For Fiscal Year 2021, payment from her bond company was received in the amount of \$50,000.00, leaving a balance of \$59,425.77.

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

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 the George County School System and \$6,740.47 to the Office of the State Auditor. For Fiscal Year 2021, payments in the amount of \$1,198.00 have been received, leaving a balance of \$2,202.44.

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

Status: On July 28, 2017, a formal demand in the amount of \$197,408.94 was issued. This case was transmitted to the Office of the Attorney General on March 5, 2018. On December 19, 2019, she pled guilty to Embezzlement. She was sentenced to 20 years in custody of MDOC with 14 years suspended and 6 years to serve, plus 5 years post release supervised probation with 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 2021, no payments have been received.



HARRISON COUNTY**BILOXI POLICE DEPARTMENT****Dispatcher, Sheri Hokamp** **\$6,668.69**

Misappropriation of Funds

Status: On January 19, 2021, a No True Bill was returned. On January 26, 2021, a formal demand in the amount of \$6,668.69 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

BILOXI PUBLIC SCHOOL DISTRICT**Former Maintenance Employee, Mickey Bellande, Jr.** **\$2,870.99**

Embezzlement

False Representations to Defraud the Government

Status: On May 5, 2021, a formal demand in the amount of \$2,870.99 was issued. On May 3, 2021, Bellande was indicted for Embezzlement and False Representations to Defraud the Government. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

Former Maintenance Director, Mike Ludlow **\$6,678.32**

Embezzlement

False Representations to Defraud the Government

Status: On May 5, 2021, a formal demand in the amount of \$6,678.32 was issued. On May 3, 2021, Ludlow was indicted for Embezzlement and False Representations to Defraud the Government. For Fiscal Year 2021, no payments have been received.

CITY OF LONG BEACH**Mayor, George Bass** **\$5,352.66**

Work on Private Property

Status: On June 16, 2021, a formal demand in the amount of \$5,352.66 was issued. For Fiscal Year 2021, no payments have been received.

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. On January 14, 2020, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.



HARRISON COUNTY Cont'd**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 2021, payments in the amount of \$2,400.00 have been received, leaving a balance of \$229,486.28.

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 2021, payments in the amount of \$39,000.00 have been received, leaving a balance of \$306,632.28.

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 2021, payments in the amount of \$11,000.00 have been received, leaving a balance of \$170,962.57.

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. This case was transmitted to the Office of the Attorney General on March 22, 2021. For Fiscal Year 2021, no payments have been received, leaving a balance of \$ 1,171.19.

**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 2021, 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 2021, no payments have been received.



HINDS COUNTY**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 2021, payments in the amount of \$1,449.06 have been received leaving a balance of \$110,356.40.

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 2021, no payments have been received, leaving a balance of \$8,892.54.

MISSISSIPPI ATHLETIC COMMISSION**Chairman, John Lewis****\$7,748.45**

Misuse of Public Funds

Status: On December 18, 2020, a formal demand was issued in the amount of \$7,748.45. On March 22, 2021, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.

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 2021, no payments have been received.

MISSISSIPPI DEPARTMENT OF HEALTH**Former WIC Warehouse Clerk, Alfreda Johnson****\$2,667.34**

Misappropriation of Public Funds

Status: On February 26, 2021, a formal demand in the amount of \$2,667.34 was issued. For Fiscal Year 2021, no payments have been received.

**HINDS COUNTY Cont'd**

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. For Fiscal Year 2021, no payments have been received.

MISSISSIPPI DEPARTMENT OF HUMAN SERVICES

Owner of Restore 2, LLC, Brett DiBiase
 Conspiracy
 Crimes Against the Government
 Fraudulent Statements

Status: On December 17, 2020, DiBiase pled guilty to 1 count of making Fraudulent Statements. For Fiscal Year 2021, payments in the amount of \$5,000.00 have been received.

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 2021, no payments have been received, 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 2021, no payments have been received, leaving a balance of \$14,358.61.



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 2021, payment from the bond company has been received, demand paid in full, and returned to the appropriate deserving entities.

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 2021, payment from the bond company has been received, demand paid in full, and returned to the appropriate deserving entities.

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 2021, payment from the bond company has been received, demand paid in full, and returned to the appropriate deserving entities.

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 2021, payment from the bond company has been received, demand paid in full, and returned to the appropriate deserving entities.

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 2021, payment from the bond company has been received, demand paid in full, and returned to the appropriate deserving entities.



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. On February 19, 2019, Anderson was served a demand in the amount of \$2,009.60. For Fiscal Year 2021, payments in the amount of \$850.00 have been received, leaving a balance of \$1,159.60.

HUMPHREYS COUNTY**COUNTY OFFICIAL****Chancery Clerk, Lawrence Browder (deceased)****\$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. 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 2021, no payments have been received.

ITAWAMBA COUNTY**COUNTY OFFICIAL****Supervisor, Donnie Wood****\$3,412.30**

Improper Purchases

Status: On November 5, 2020, a formal demand was issued in the amount of \$3,412.30. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entities.

**ITAWAMBA COUNTY Cont'd****SOIL AND WATER CONSERVATION DISTRICT****Former District Clerk, Polly Tutor** **\$37,215.02**

Embezzlement

Forgery

Status: On March 4, 2021, Tutor was indicted on 2 counts of Embezzlement for the Itawamba County Soil and Water Conservation District, and 1 count of Forgery for checks drawn on the Beaver Control checking account at the Itawamba County Soil and Water Conservation District. On March 10, 2021, a formal demand in the amount of \$37,215.02 was issued. For Fiscal Year 2021, 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. This case was transmitted to the Office of the Attorney General on October 12, 2018. For Fiscal Year 2021, no payments were received, leaving a balance of \$13,322.21.

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. This case was transmitted to the Office of the Attorney General on October 12, 2018. For Fiscal Year 2021, no payments have been received.

CITY OF GAUTIER**\$4,417.79****Former Fire Chief, Robert Jones**

Misuse of Public Property

Status: On February 5, 2021, a formal demand in the amount of \$4,417.79 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

**JACKSON COUNTY Cont'd****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 2021, 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. On July 19, 2017, an order of nolle prosequi was issued. For Fiscal Year 2021, 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 2021, no payments have been received.

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, payment of \$100.00 to the Jackson County Circuit Court, and payment of restitution to the Jackson County Sheriff's Department in the amount of \$1,340.00. For Fiscal Year 2021, no payments have been received, leaving a balance of \$1,636.70.

**JACKSON COUNTY Cont'd****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 2021, payments in the amount of \$1,100.00 have been received, leaving a balance of \$2,413.85.

JASPER COUNTY**TOWN OF BAY SPRINGS****Former City Clerk, Randy James**
Money Laundering
Making False Statements**\$325,561.84**

Status: On February 12, 2019, a formal demand in the amount of \$325,561.84 was issued. on March 3, 2021, James was sentenced on 1 count of Money Laundering and was ordered to serve 30 months in the custody of the Federal Bureau of Prisons and 1 count of Making False Statements on a Federal Tax Return and is to serve 20 months in the custody of the Federal Bureau of Prisons. The sentences are to be served consecutively. Following release James was sentenced to 3 years of post-release supervision. In addition, James was ordered to pay restitution in the amounts of \$265,561.84 to the Mississippi Office of the State Auditor, \$60,000.00 to RLI Surety, \$95,000.00 to the Internal Revenue Service, a \$30,000.00 fine, and \$100.00 per count in special assessments. For Fiscal Year 2021, payment in the amount of \$15,000.00 has been received, leaving a balance of \$250,561.84.

TRI-COUNTY WATER ASSOCIATION**Former Office Manager, Joann Williams**
Misappropriation of Funds**\$32,475.06**

Status: On August 27, 2020, Williams pled guilty. In return, Williams paid the full restitution amount of \$32,475.06 at the time of plea. Williams was sentenced to 5 years non-adjudicated supervised probation, \$461.50 in court costs, \$500 fine, and \$250.00 Investigative DA Recovery Fee.

EAST JASPER CONSOLIDATED SCHOOL DISTRICT**Principal, Heidelberg High School, Delois Bullock**
Misuse of Public Funds**\$4,016.08**

Status: A formal demand in the amount of \$4,016.08 was issued on April 23, 2020. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

**JASPER COUNTY Cont'd**

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 2021, 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 2021, payments in the amount of \$2,200.00 have been received, leaving a balance of \$1,422.68.

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 2021, payments in the amount of \$4,000.00 have been received, leaving a balance of \$514,612.59.

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 2021, payments in the amount of \$65.00 have been received, leaving a balance of \$103,956.81.



JONES COUNTY**COUNTY EMPLOYEE****Former Road Foreman, Roland Graham** **\$14,442.18**Fraud
Conspiracy to Defraud the State

Status: On July 20, 2020, Graham was indicted on 2 counts of Fraud in Public Office and Conspiracy to Defraud the State, and a formal demand in the amount of \$14,442.18 was issued. For Fiscal Year 2021, no payments have been received.

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 2021, payments in the amount of \$1,300.00 have been received, leaving a balance of \$197,345.48.

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 of post-release supervision, completion of a Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2021, payments in the amount of \$3,480.00 have been received, leaving a balance of \$5,148.16.

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 2021, no payments have been received.

**LAFAYETTE COUNTY****THE UNIVERSITY OF MISSISSIPPI****Professor, James Thomas****\$1,912.42**

Salary Payments

Status: On December 1, 2020, a formal demand in the amount of \$1,912.42 was issued. This case was transmitted to the Office of the Attorney General on January 4, 2021. For Fiscal Year 2021, no payments have been received.

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 2021, no payments have been received, leaving a balance of \$18,255.44.

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 2021, payments in the amount of \$90.00 have been received, leaving a balance of \$17,464.45.

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 2021, payment from his bond company was received in the amount of \$21,288.87, leaving a balance of \$15,901.11.



LAUDERDALE COUNTY Cont'd

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 2021, 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 2021, no payments have been received.

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 2021, 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 2021, 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 2021, 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 2021, no payments have been received.



LAUDERDALE COUNTY Cont'd**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 2021, payments in the amount of \$1,033.33 have been received, leaving a balance of \$221,404.52.

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. This case was transmitted to the Office of the Attorney General on March 30, 2017. For Fiscal Year 2021, no payments have been received, leaving a balance of \$50,762.22.

LAWRENCE COUNTY**CITY OF MONTICELLO****Former Deputy City Clerk, Kim Davis****\$41,856.79**

Embezzlement

Alteration of Records

Status: On October 13, 2020, Davis was indicted for Embezzlement and Alteration of Records. On November 19, 2021, a formal demand in the amount of \$41,856.79 was issued. For Fiscal Year 2021, payment from her bonding company was received, demand paid in full, and returned to the appropriate deserving entity.

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 January 20, 2021, Russell pled guilty to 1 count of Embezzlement and was sentenced to 5 years of non-reporting probation. She was also ordered to pay a fine of \$1,000.00, interest on embezzled funds totaling \$1,198.98, and court costs. For Fiscal Year 2021, no payments have been received.



LEE COUNTY**CITY OF TUPELO****Plant-A-Seed Program Manager, Contanna Purnell****\$8,505.56**

Overpayments

Status: On November 4, 2020, a formal demand in the amount of \$8,505.56. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

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.

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.



LEE COUNTY Cont'd

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.

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. On November 12, 2020, an order was signed to remand the case to file, pending Erica Scott's successful completion of the Pretrial Intervention Program. For Fiscal Year 2021, no payments have been received, 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 2021, payments have been received in the amount of \$3,250.00, leaving a balance of \$85,611.72.

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 2021, payment in the amount of \$43,197.44 was received from the bond company, leaving a balance of \$122,615.67.



LOWNDES COUNTY**CITY OF COLUMBUS****Former COO, Milton Rawle, Jr.****\$354,896.27**

Embezzlement

Status: On August 17, 2020, a formal demand in the amount of \$354,896.27 was issued. On February 22, 2021, Rawle pled guilty to 1 count of Embezzlement and was sentenced to 20 years in the custody of MDOC. Rawle was ordered to pay restitution in the amount of \$108,383.20 to the City of Columbus. For Fiscal Year 2021, payment from the bonding company was received in the amount of \$242,951.13, leaving a balance of \$111,945.14.

CITY OF CALEDONIA**Former Water Department Manager, Barrett Baggett****\$3,125.56**

Embezzlement

Status: On November 9, 2020, a formal demand in the amount of \$3,125.56 was issued. On February 4, 2021, Baggett pled guilty to 1 count of Embezzlement. Baggett was sentenced to 3 years of probation. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

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 2021, no payment 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. Trial is pending. For Fiscal Year 2021, no payments have been received.



MADISON COUNTY**BLACKMON AND BLACKMON, PLLC**Misuse of Public Funds **\$13,986.86**

Status: On September 26, 2020, a formal demand in the amount of \$13,986.86 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

CANTON MUNICIPAL UTILITIES**Commissioner, Cleveland Anderson** **\$122,519.38**

Misappropriation of Funds

Status: On October 27, 2020, a formal demand was issued in the amount of \$122,519.38. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2021, 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 2021, no payments have been received.

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 2021, no payments have been received.

Commissioner, Charles Morgan **\$122,519.38**

Misappropriation of Funds

Status: On October 27, 2020, a formal demand was issued in the amount of \$122,519.38. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.

Commissioner, L.C. Slaughter **\$122,519.38**

Misappropriation of Funds

Status: On October 27, 2020, a formal demand was issued in the amount of \$122,519.38. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.



MADISON COUNTY Cont'd

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 2021, no payments have been received.

Commissioner, Charles Weems (deceased) **\$122,519.38**
Misappropriation of Funds

Status: On October 27, 2020, a formal demand was issued in the amount of \$122,519.38. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.

Commissioner, Cleotha Williams **\$122,519.38**
Misappropriation of Funds

Status: On October 27, 2020, a formal demand was issued in the amount of \$122,519.38. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2021, 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 2021, 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 2021, 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 2021, no payments have been made.

MARSHALL COUNTY**CITY OF POTTS CAMP**

Former City Clerk, Paula Mansell	\$10,146.41
Misappropriation of Funds	\$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 2021, no payments have been received.

MONROE COUNTY**TOWN OF ABERDEEN**

Alderwoman, Lady B. Garth	
Retroactive Salary Payments	\$9,056.09

Status: On February 2, 2021, a formal demand in the amount of \$9,056.09 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

Alderman, Nicholas Holliday

Retroactive Salary Payments	\$9,056.09
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Status: On February 2, 2021, a formal demand in the amount of \$9,056.09 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.



MONROE COUNTY Cont'd**Alderman, Edward Haynes**

Retroactive Salary Payments

\$9,056.09

Status: On February 2, 2021, a formal demand in the amount of \$9,056.09 was issued. For Fiscal Year 2021, demand has been 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 2021, payments in the amount of \$6,500.00 have been received, leaving a balance of \$393,814.21.

Payroll Clerk, Tammy Gomillion

Embezzlement

\$444,834.56

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 2021, payment in the amount of \$1,900.00 has been received, leaving a balance of \$370,249.22.



NESHOBA COUNTY Cont'd

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 2021, payments in the amount of \$17,400.00 have been received, leaving a balance of \$230,334.33.

NEWTON COUNTY**MISSISSIPPI STATE VETERANS AFFAIRS BOARD**

Former Cemetery Director, Henry Gruno **\$29,818.76**
Embezzlement

Status: On February 25, 2021 Gruno was indicted on 1 count of Embezzlement. On March 5, 2021, a formal demand in the amount of \$29,818.76 was issued. Trial is pending. For Fiscal Year 2021, no payments have been received.

NOXUBEE COUNTY**CITY OF MACON POLICE DEPARTMENT**

Former Clerk, Yolanda Atkins **\$4,540.79**
Embezzlement

Status: On September 18, 2020, Atkins was indicted on 1 count of Embezzlement. On September 22, 2020, a formal demand in the amount of \$4,540.79 was issued. For Fiscal Year 2021, the demand has been paid in full and returned to the appropriate deserving entity.

**OKTIBBEHA COUNTY****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 2021, no payment has been received, leaving a balance of \$23,496.98.

COUNTY OFFICIAL**Chancery Clerk, Sharon Livingston**
Misappropriated Funds**\$15,645.43**

Status: On August 7, 2020, a formal demand in the amount of \$15,645.43 was issued. For Fiscal Year 2021, the demand has been paid in full and returned to the appropriate deserving entity.

BOARD OF SUPERVISORS**Former Road Maintenance Employee, Thomas Smith**
Embezzlement**\$657.20**

Status: On March 1, 2021, Smith was indicted on 1 count of Embezzlement. On March 24, 2021, a formal demand in the amount of \$657.20 was issued. For Fiscal Year 2021, 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 2021, no payment has been received, leaving a balance of \$6,015.22.

**PANOLA COUNTY Cont'd**

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 2021, 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 2021, payments in the amount of \$5,400.00 have been received, leaving a balance of \$11,872.57.

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 2021, the demands were paid in full and returned to the appropriate deserving entities.

PEARL RIVER COUNTY CRIME STOPPERS

Former Board Member, Michelle McBride **\$82,416.37**
Embezzlement
Fraudulent Statements and Representations

Status: On January 8, 2021, McBride was indicted on 1 count of Embezzlement and 1 count of Fraudulent Statements and Representations. She was also issued a demand in the amount of \$82,416.37. On March 22, 2021, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.

**PEARL RIVER COUNTY Cont'd****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 2021, 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 2021, payments in the amount of \$7,225.00 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. 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 2021, payments in the amount of \$7,255.00, have been received, leaving a balance of \$77,810.12.

**PRENTISS COUNTY****NORTHEAST MISSISSIPPI COMMUNITY COLLEGE****Former Accounting Specialist, Amy Haynie****\$68,762.87**

Embezzlement

Status: On November 17, 2020, a formal demand in the amount of \$68,762.87 was issued. On June 9, 2021, Haynie entered pled guilty to 1 count of Embezzlement. Haynie was sentenced to 2 years of house arrest followed by 18 years of post-release supervision. Haynie was ordered to pay \$1,000.00 court fine, \$2,000.00 to the DA's Office investigative fund, \$100.00 to Mississippi Crime Victim's Compensation Fund, \$56,549.78 to NEMCC Finance Department, and \$2,213.09 in investigative costs. For Fiscal Year 2021, payment from her bond company was received in the amount of \$10,000.00, leaving a balance of \$58,762.87.

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 2021, no payments 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. Trial is pending. For Fiscal Year 2021, no payments have been received.

RANKIN COUNTY**MISSISSIPPI STATE HOSPITAL****Former Employee, Dr. Maxie Gordon****\$26,781.41**

Misappropriated Funds

Status: On April 22, 2021, a formal demand in the amount of \$26,781.41 was issued. This case has been transmitted to the Office of the Attorney General. For Fiscal Year 2021, no payments have been received.



RANKIN COUNTY Cont'd**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 2021, no payments have been received.

SCOTT COUNTY**BOARD OF SUPERVISORS****Former Employee, Tony Macon**
Embezzlement**\$68,021.97**

Status: On November 24, 2020, Macon was indicted on 1 count of Embezzlement. On December 1, 2020, a formal demand in the amount of \$68,021.97 was issued. Trial is pending. For Fiscal Year 2021, no payments have been received.

SHARKEY COUNTY**ANGUILLA POLICE DEPARTMENT****Assistance Police Chief, Herbert Cesar**
Misappropriation of Funds**\$856.63**

Status: On March 17, 2020, a formal demand in the amount of \$856.63 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

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

Status: On March 17, 2020, a formal demand in the amount of \$772.33 was issued. For Fiscal Year 2021, demand has been paid in full and returned to the appropriate deserving entity.

TOWN OF ROLLING FORK**Alderman, Calvin Stewart**
Misuse of Public Funds**\$3,030.41**

Status: On August 3, 2020, payment was received in the amount of \$3,030.41 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 2021, no payments have been received, leaving a balance of \$4,340.18.

TALLAHATCHIE COUNTY**DEPARTMENT OF HEALTH****Former Employee, Natasha Higdon****\$2,704.54**

Embezzlement

Status: On February 24, 2021, Higdon pled guilty to 1 count of Embezzlement, and paid restitution in the amount of \$2,704.54.

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 2021, 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 2021, no payment has been received.

**TATE COUNTY Cont'd**

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. 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. He is currently incarcerated. For Fiscal Year 2021, no payments have been received.

TUNICA COUNTY**TUNICA COUNTY HOUSING, INC.**

Former CEO, Mardis Jones **\$1,081,143.07**
Embezzlement

Status: On February 5, 2021, Jones was indicted on 1 count of Embezzlement. On February 22, 2021, a formal demand in the amount of \$1,081,143.07 was issued. Trial is pending. For Fiscal Year 2021, no payments have been received.

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. 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 2021, payments in the amount of \$150.00 have been received, leaving a balance of \$284,530.64.

**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 2021, payments in the amount of \$2,756.50 were received.

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 2021, no payment has been received, 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 2021, 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 2021, 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 2021, payments in the amount of \$2,400.00 have been received, leaving a balance of \$208,555.04.

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. On May 13, 2019, Dean was sentenced to 2 years of non-adjudicated probation, and was ordered to pay restitution. For Fiscal Year 2021, the demand has been paid in full and returned to the appropriate deserving entity.

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 2021, no payments have 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 2021, payments in the amount of \$2,727.34 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 2021, payments in the amount of \$4,992.23 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 2021, no payments 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 2021, no payments have been received.







**EXCEPTIONS TAKEN BY THE
PERFORMANCE AUDIT DIVISION**



TOWN OF ARCOLA**CURRENT TOWN OFFICIAL****Town Clerk, Annette Morris****\$1,247.99**

Settlements collected for September, October, November, and December 2013; April, May, June, July, August, and September 2014; as well as March and April 2016.

Status: Amounts were received and confirmed by DFA.

TOWN OF BELZONI**CURRENT TOWN OFFICIAL****Town Clerk, Delores Harris****\$7,193.00**

Settlements collected for March, April, May, June, July, August, September, October, November, and December 2016; as well as January, February, March, and April 2020.

Status: Amounts were received and confirmed by DFA.

TOWN OF BOLTON**CURRENT TOWN OFFICIAL****Town Clerk, Sheila Williams****\$3,227.00**

Settlements collected for March, April, May, June, July, August, September, and November 2018; March, June, September, and October 2019; as well as February 2020.

Status: Amounts were received and confirmed by DFA.

TOWN OF BOYLE**CURRENT TOWN OFFICIAL****Town Clerk, Alice Smith****\$989.00**

Settlements collected for February, July, August, and September 2018; February, August, and September 2019; as well as March 2020.

Status: Amounts were received and confirmed by DFA.



TOWN OF CANTON**CURRENT TOWN OFFICIAL****Town Clerk, Allyson Majors****\$32,184.13**

Settlements collected for October, November, and December 2013.

Status: Amounts were received and confirmed by DFA.**TOWN OF WALNUT GROVE****CURRENT TOWN OFFICIAL****Town Clerk, Nekki Styles****\$24,582.11**

Settlements collected for September, October, November, and December 2019.

Status: Amounts were received and confirmed by DFA.**TOWN OF DUCK HILL****CURRENT TOWN OFFICIAL****Town Clerk, Lasonja Sizemore****\$4,117.50**

Settlements collected for December 2013; January 2014; January and September 2015; September and November 2016; January, March, April, and October 2017; February, March, April, June, and August 2018; January and November 2019; as well as January 2020.

Status: Amounts were received and confirmed by DFA.**TOWN OF GOODMAN****CURRENT CITY OFFICIAL****Court Clerk, Jordan Howard****\$14,240.70**

Settlements collected for December 2014; as well as January through December 2015

Status: Amounts were received and confirmed by DFA.



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