

MISSISSIPPI

AUDIT EXCEPTIONS REPORT

For Fiscal Year 2022

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 2022.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2022

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

August 1, 2022

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 2022, 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 2022. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2022.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 **\$34,124.47**. These exceptions involved miscellaneous, disallowed expenditures by chancery clerks and circuit clerks and are recorded as “paid in full and settled to the appropriate fund directly.” Some boards of supervisors approved inappropriate salary increases and election commissioners were paid for more days than allowed. The total amount of disallowed expenditures is **\$7,764.50**, for which no payments have been received.

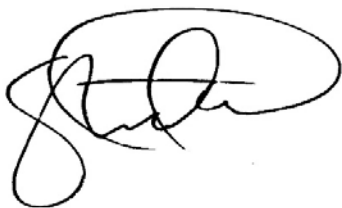
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August 1, 2022

The Investigations Law Enforcement Division issued eighty-seven formal demands for a total of **\$101,026,109.27** and recovered misspent or embezzled funds totaling **\$1,926,802.10** ¹

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2022, was **\$1,960,926.57**.

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', with a large, stylized flourish at the end.

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**



COVINGTON COUNTY**COUNTY OFFICIALS**

Supervisor, Sterling Craft \$7,822.50

Supervisor, John Holifield

Supervisor, Jimmy White

Supervisor, Fenton Pope

Supervisor, Arthur Keys

Approved inappropriate salary increases

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

Board Attorney, Tommy Rogers \$1,564.50

Board approved inappropriate salary increase

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

Tax Assessor-Collector, Cindy Sanford \$3,455.85

Board approved inappropriate salary increase

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

Justice Court Judge, John Sanford \$3,129.00

Justice Court Judge, Bobby Mooney

Board approved inappropriate salary increase

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

County Prosecuting Attorney, Alan Buffington \$1,564.50

Board approved inappropriate salary increase

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

County Public Defender, Oby Rogers \$1,564.50

Board approved inappropriate salary increase

Status: For Fiscal Year 2022, no payments have been received.



LEAKE COUNTY**COUNTY OFFICIALS**

Chancery Clerk, Dot Merchant **\$3,463.00**

Claimed unallowable expenses on annual financial report.

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

Circuit Clerk, Kenneth Adcock **\$529.00**

Claimed unallowable expenses on annual financial report.

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

PEARL RIVER COUNTY**COUNTY OFFICIALS**

Circuit Clerk, Nance Stokes **\$1,368.82**

Claimed unallowable expenses on annual financial report.

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

Election Commissioners Total **\$8,300.00**

Paid for more days than allowed.

District 2 Election Commissioner, Rebecca Taylor **\$2,100.00**

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

Former District 1 Election Commissioner, Virgie Bolton **\$200.00**

District 1 Election Commissioner, Jacintha Taylor **\$200.00**

District 3 Election Commissioner, Tommy Breland **\$2,200.00**

District 4 Election Commissioner, Reggie Hanberry **\$2,300.00**

District 5 Election Commissioner, Michelle Vogt **\$1,300.00**

Status: For Fiscal Year 2022, no payments have been received.



STONE COUNTY

COUNTY OFFICIALS

Circuit Clerk, Treba Davis

\$8,376.63

Claimed unallowable expenses on annual financial report.

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

Chancery Clerk, Tom Smith

\$750.67

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**



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 21, 2020, a formal demand in the amount of \$69,155.23 was issued. On May 29, 2022, this case was transmitted to the Office of the Attorney General. Trial is pending. For Fiscal Year 2022, no payments have been received.

ALCORN COUNTY SCHOOL DISTRICT

Former Superintendent, Bill Brand **\$3,420.23**
 Making False Representations to Defraud the Government

Status: On August 23, 2021, Brand was indicted on 1 count of Making False Representations to Defraud the Government. On August 25, 2021, a formal demand was issued in the amount of \$3,420.23. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

BENTON COUNTY

TOWN OF HICKORY FLAT

Former Town Clerk, Stephaine Churchill **\$104,256.92**
 Embezzlement

Status: On April 11, 2022, Churchill was indicted on 1 count of Embezzlement. On April 19, 2022, a formal demand in the amount of \$104,256.92 was issued. For Fiscal Year 2022, no payments have been received.

BENTON COUNTY SCHOOL DISTRICT

Former Superintendent, LaKimberly Gallager-Hobson **\$34,573.87**
 Salary Overpayments

Status: A formal demand in the amount of \$34,573.87 was issued on August 10, 2020. On August 26, 2021, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.



BOLIVAR COUNTY**COUNTY OFFICIALS**

Former Supervisor, Andrew Williams, III (deceased) \$6,002.61

Misuse of Public Funds

Status: A formal demand in the amount of \$6,002.61 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Supervisor, Donny Whitten \$15,237.09

Misuse of Public Funds

Status: A formal demand in the amount of \$15,237.09 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Former Supervisor, Richard Coleman \$7,854.84

Misuse of Public Funds

Status: A formal demand in the amount of \$7,854.84 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Supervisor, James McBride \$16,846.87

Misuse of Public Funds

Status: A formal demand in the amount of \$16,846.87 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Former Supervisor, Bern Prewitt (deceased) \$1,597.34

Misuse of Public Funds

Status: A formal demand in the amount of \$1,597.34 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Former Supervisor, Pete Roncali \$4,845.11

Misuse of Public Funds

Status: A formal demand in the amount of \$4,845.11 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.



BOLIVAR COUNTY Cont'd

Former Supervisor, Preston Billings **\$3,562.61**
Misuse of Public Funds

Status: A formal demand in the amount of \$3,562.61 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Supervisor, Larry King **\$10,362.49**
Misuse of Public Funds

Status: A formal demand in the amount of \$10,362.49 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Former Supervisor, Benitha Williams **\$6,006.86**
Misuse of Public Funds

Status: A formal demand in the amount of \$6,006.86 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Supervisor, Jacorius Liner **\$936.04**
Misuse of Public Funds

Status: A formal demand in the amount of \$936.04 was issued on January 20, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

Supervisor, Olanda Morton **\$936.04**
Misuse of Public Funds

Status: A formal demand in the amount of \$936.04 was issued on January 21, 2022. This case was transmitted to the Office of the Attorney General on February 28, 2022. For Fiscal Year 2022, no payments have been received.

MISSISSIPPI DEVELOPMENT AUTHORITY

CEO Lifeline Financial Freedom Solutions, Ethel Cain **\$50,384.19**
Fraud

Status: On September 30, 2021, Cain was indicted for Fraud. On October 1, 2021, a formal demand in the amount of \$50,384.19 was issued. Trial is set for December 12, 2022. For Fiscal Year 2022, no payments have been received.



BOLIVAR COUNTY Cont'd**TOWN OF BENOIT****Former Mayor, Calvin Ward****\$6,646.03**

Unauthorized Payments

Status: A formal demand in the amount of \$6,646.03 was issued on June 10, 2022. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former Town Clerk, Leigh McDowell**\$1,446.03**

Unauthorized Payments

Status: A formal demand in the amount of \$1,446.03 was issued on June 20, 2022. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, payments in the amount of \$1,940.28 have been received, leaving a balance of \$4,182.04.

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 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former 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 2022, demand has been paid in full and returned to the appropriate deserving entities.

**BOLIVAR COUNTY Cont'd**

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 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, demand has been paid in full and returned to the appropriate deserving entities.

CALHOUN COUNTY**CITY OF CALHOUN**

Former Police Chief, LaTana 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 was issued in the amount of \$10,793.39. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

CARROLL COUNTY**TOWN OF VAIDEN**

Alderman, Theodore Purnell **\$2,166.79**
 Misuse of Public Funds

Status: On March 2, 2022, a formal demand was issued in the amount of \$2,166.79. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



CARROLL COUNTY Cont'd

Alderman, Curtis Meeks **\$1,971.28**
Misuse of Public Funds

Status: On March 2, 2022, a formal demand was issued in the amount of \$1,971.28. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Alderwoman, Lesia Williams-Hemphill **\$1,906.22**
Misuse of Public Funds

Status: On March 2, 2022, a formal demand was issued in the amount of \$1,906.22. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Alderwoman, Doris Fluker **\$1,832.61**
Misuse of Public Funds

Status: On March 2, 2022, a formal demand was issued in the amount of \$1,832.61. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Alderman, Alton Downs **\$2,099.44**
Misuse of Public Funds

Status: On March 2, 2022, a formal demand was issued in the amount of \$2,099.44. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

CHICKASAW COUNTY**CITY OF HOUSTON**

City Clerk, Lisa Easley **\$14,142.27**
Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$14,142.27 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, demand has been paid full and returned to the appropriate deserving entities.



CHICKASAW COUNTY Cont'd

Alderson, Willie Mae McKinney **\$10,871.13**
Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$10,871.13 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.

Alderson, Shenia Jones **\$10,871.13**
Misuse of Public Funds

Status: On April 28, 2021, a formal demand in the amount of \$10,871.13 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.

Alderson, Barry Springer **\$10,871.13**
Misuse of Public Funds

Status: On April 30, 2021, a formal demand in the amount of \$10,871.13 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.

Former Alderson, Frank Thomas **\$10,871.13**
Misuse of Public Funds

Status: On April 30, 2021, a formal demand in the amount of \$10,871.13 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.

Former Parks and Recreation Director, John Gravat **\$683.39**
Embezzlement or Fraud
False Representations to Defraud the Government

Status: On February 16, 2022, Gravat was indicted on 1 count of False Representations to Defraud the Government and 1 count of Embezzlement or Fraud. A formal demand in the amount of \$683.39 was issued on February 23, 2022. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

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. On June 9, 2022, Smith was sentenced to 10 years, suspended, and ordered to pay restitution in the amount of \$63,274.34. For Fiscal Year 2022, no payments have been received.



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, Younger pled guilty and received a non-adjudicated sentence of supervised probation for 2 years with MDOC, 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 2022, payments in the amount of \$220.26 were received, leaving a balance of \$727.74.

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 2022, 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 2022, no payments have been received. Melton is currently awaiting trial.

Former Lead Cashier, Shoral Bounds **\$182,771.97**
 Embezzlement

Status: On June 1, 2022, Bounds was indicted for Embezzlement. A formal demand in the amount of \$182,771.97 was issued on June 6, 2022. For Fiscal Year 2022, no payments have been received.



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 2022, no payments have been received. 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 in MDOC Intensive Supervision Program. Allen was given 15 years to pay restitution in full. For Fiscal Year 2022, payments in the amount of \$1,000.00 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 the 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 2022, no payments have been received.

SHERIFF'S DEPARTMENT

Former Jail Administrator, Joe Brown (deceased) **\$72,177.26**

Embezzlement

Status: On June 9, 2021, a formal demand in the amount of \$72,177.26 was issued. For Fiscal Year 2022, demand has been paid full and returned to the appropriate deserving entities.

**COVINGTON COUNTY****STATE VETERANS AFFAIRS 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. This case was transmitted to the Office of the Attorney General on July 20, 2021. On July 8, 2021, Ransom was sentenced to 5 years in custody of MDOC with 5 years suspended and 5 years of probation. She was also ordered to pay restitution in the amount of \$13,107.26 and \$250.00 investigative fees. For Fiscal Year 2022, payments in the amount of \$527.50 have been received, leaving a balance of \$14,977.97.

COUNTY OFFICIALS

Former Emergency Management Director, Greg Sanford **\$17,063.59**
 Fraud
 False Representations to Defraud the Government
 Embezzlement
 Fraud
 Destruction of Public Records

Status: On January 18, 2022, Sanford was indicted for Fraud and False Representations to Defraud the Government. A formal demand in the amount of \$17,063.59 was issued on January 18, 2022. On June 27, 2022, Sanford was indicted on additional charges to include Embezzlement, Fraud, and Destruction of Public Records. This case was transmitted to the Office of the Attorney General on May 9, 2022. For Fiscal Year 2022, 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 2022, no payments have been received.

**FORREST COUNTY****MISSISSIPPI DEPARTMENT OF CORRECTIONS****Former Parole Officer, Dendrick Hurd****\$8,667.50**

Embezzlement

Status: On December 8, 2021, a formal demand in the amount of \$8,667.50 was issued. On May 10, 2022, Hurd pled guilty to 4 counts of Embezzlement. He was sentenced to 6 years in custody of MDOC and 5 years of post-release supervision. For Fiscal Year 2022, no payments have been received.

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 2022, payments in the amount of \$300.00 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 2022, no payments have been received.

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

Embezzlement

Status: On February 9, 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 2022, no payments have been received.

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

Embezzlement

Status: On October 19, 2015, Mardis pled guilty to Embezzlement and was sentenced to 3 years of non-adjudicated probation, and 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 2022, payments in the amount of \$400.00 have been received, leaving a balance of \$1,802.44.

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

Embezzlement

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, Beaman 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 the remaining balance of \$10,827.50 owed to Justice Court after bonds paid, plus \$1,036.32 for worthless checks handled by DA's Worthless Checks Unit. For Fiscal Year 2022, \$1,200.00 has been received, leaving a balance of \$95,312.43.

HARRISON COUNTY**BILOXI PUBLIC SCHOOL DISTRICT****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. This case was transmitted to the Office of the Attorney General on April 19, 2022. For Fiscal Year 2022, no payments have been received.



HARRISON COUNTY Cont'd**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 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, no payments have been received.

MISSISSIPPI ASSOCIATION OF SCHOOL RESOURCE OFFICERS**Former Chief of Police for Biloxi Schools, Paul Cannette****\$244,819.78**

Embezzlement

Status: On November 3, 2017, Cannette was indicted for Embezzlement. On November 14, 2017, a formal demand in the amount of \$244,819.78 was issued. On August 23, 2018, Cannette was sentenced to 10 years with 5.5 years suspended, 4.5 years to serve in MDOC with 5 years post-release supervision, and pay \$10,000.00 toward restitution by August 31, 2018. For Fiscal Year 2022, payments in the amount of \$2,650.00 have been received, leaving a balance of \$226,836.28.

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, he was sentenced to 5 years in prison, 3 years supervised release, a fine of \$125,000.00, \$572,689.00 in restitution, \$210,000.00 of which is joint and several with Scott Walker. For Fiscal Year 2022, payments in the amount of \$72,170.71 have been received leaving a balance of \$206,105.14.



HARRISON COUNTY Cont'd

Former Chief of Staff, Joseph Ziegler, Jr. **\$258,268.75**
Misprision of a Felony

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 2022, payments in the amount of \$12,000.00 have been received, leaving a balance of \$158,962.57.

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 2022, no payments have been received.

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.

**HARRISON COUNTY Cont'd****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 2022, no payments have been received.

SOUTH MISSISSIPPI REGIONAL CENTER**Former Director, Dr. Pam Baker****\$423,801.15**

Salary Overpayments to Staff

Status: A formal demand in the amount of \$423,801.15 was issued on June 27, 2012. This case was transmitted to the Office of the Attorney General on October 2, 2018. For Fiscal Year 2022, 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 2022, payments in the amount of \$1,674.60 have been received leaving a balance of \$108,681.80.

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 2022, 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 2022, no payments have been received.



HINDS COUNTY Cont'd

MISSISSIPPI BOARD OF ANIMAL HEALTH

Director of Accounting, Chris Smith **\$33,892.54**
 Embezzlement

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. On November 8, 2021, Smith was indicted for Embezzlement. Trial is set for September 23, 2022. For Fiscal Year 2022, 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 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, payments in the amount of \$8,640.00 have been received, leaving a balance of \$27,578.77.

MISSISSIPPI DEPARTMENT OF HUMAN SERVICES

Former Executive Director, John Davis **\$96,312,774.27**
 Bribery
 Conspiracy
 Making False Statements to the Government

Status: On October 12, 2021, a formal demand was issued in the amount of \$96,312,774.27. This case was transmitted to the Office of the Attorney General on November 15, 2021. Davis was indicted for Bribery, Conspiracy, and Making False Statements to the Government and trial is pending. For Fiscal Year 2022, no payments have been received.



HINDS COUNTY Cont'd

Former Deputy Director, Jacob Black **\$1,824.29**
Misuse of Public Funds **\$3,648,557.60**

Status: On October 12, 2021, a formal demand was issued in the amount of \$1,824.29. This case was transmitted to the Office of the Attorney General on November 15, 2021. On May 26, 2022, a formal demand was issued in the amount of \$3,648,557.60, which includes the previous demand amount. For Fiscal Year 2022, no payments have been received.

Favre Enterprises
Robert Culumber **\$828,000.00**
Brett Favre
Misuse of Public Funds

Status: Favre Enterprises was found to have received illegal expenditures of public funds. Prior to any formal action from OSA, Favre Enterprises made a payment in the amount of \$500,000.00 on May 7, 2020. On October 12, 2021, a formal demand was issued in the amount of \$828,000.00. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, \$600,000.00 has been received, leaving a balance of \$228,000.00.

NCC Ventures LLC, Co-Founder, Nicholas Coughlin **\$237,914.91**
Misuse of Public Funds

Status: On October 12, 2021, a formal demand was issued in the amount of \$237,914.91. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

JTS Enterprises LLC, Owner Brian Jeff Smith **\$674,715.50**
Misuse of Public Funds

Status: On October 12, 2021, a formal demand was issued in the amount of \$674,715.50. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

ESA Technologies LLC, Owner Austin Smith **\$378,791.07**
Misuse of Public Funds

Status: On October 12, 2021, a formal demand was issued in the amount of \$378,791.07. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.



HINDS COUNTY Cont'd

Restore 2 LLC, Owner, Brett DiBiase **\$225,950.00**
False Representations to Defraud the Government

Status: On December 17, 2020, DiBiase pled guilty to 1 count of False Representations to Defraud the Government. On October 12, 2021, a formal demand was issued in the amount of \$225,950.00. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

Priceless Ventures LLC, Owner, Ted DiBiase, Jr. **\$3,902,883.88**
Misuse of Public Funds

Status: On October 12, 2021, a formal demand was issued in the amount of \$3,902,883.88. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

Heart of David, Owner, Ted DiBiase, Sr. **\$722,299.20**
Misuse of Public Funds

Status: On October 12, 2021, a formal demand was issued in the amount of \$722,299.20. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

Marcus Dupree Foundation, Marcus Dupree d/b/a **\$ 789,534.07**
MD Foundation, Marcus Dupree
Misuse of Public Funds

Status: On October 12, 2021, a formal demand was issued in the amount of \$789,534.07. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

Family Resource Center of North Mississippi **\$15,549,106.46**
Christi Webb, Executive Director
Amanda Angle
Jerry Bailey
Steven Blaylock
Jimmy Pappas
Debbie Pickens
Misuse of Public Funds

Status: On October 12, 2021, formal demands were issued to the Family Resource Center of North Mississippi and its various officers in the amount of \$15,549,106.46. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

**HINDS COUNTY Cont'd**

Mississippi Community Education Center (MCEC) \$68,159,479.79

Nancy New, Executive Director

Zack New, Deputy Director

Jess New

Brian Bledsoe

Susan Floyd

Elizabeth Purifoy

Buddy Strickland

Misuse of Public Funds

Status: On October 12, 2021, formal demands were issued to Mississippi Community Education Center and its various officers in the amount \$68,159,479.79. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

MCEC, Executive Director, Nancy New \$2,588.67

State Charges:

Bribery of a Public Official

Fraud against the Government

Wire Fraud

RICO

Federal Charges:

Wire Fraud

Status: On October 12, 2021, a formal demand in the amount of \$2,588.67 was issued in addition to the \$68,159,479.79 formal demand. This case was transmitted to the Office of the Attorney General on November 15, 2021. In April of 2022, New pled guilty to Wire Fraud in federal court, and pled guilty to 6 counts of Wire Fraud, 4 counts of Bribery of a Public Official, 2 counts of Fraud against the Government, and one count of RICO in state court. Sentencing is pending. For Fiscal Year 2022, no payments have been received.

MCEC, Deputy Director, Zachary New \$74,118.24

State Charges:

Bribery of a Public Official

Fraud against the Government

Wire Fraud

Federal Charges:

Conspiracy to Commit Wire Fraud

Status: On October 12, 2021, a formal demand in the amount of \$74,118.24 was issued in addition to the \$68,159,479.79 formal demand. This case was transmitted to the Office of the Attorney General on November 15, 2021. New pled guilty to Conspiracy to Commit Wire Fraud in federal court, and 4 counts of Bribery of a Public Official, 2 counts of Fraud against the Government, and 5 counts of Wire Fraud in state court. Sentencing is pending. For Fiscal Year 2022, no payments have been received.

**HINDS COUNTY Cont'd**

Warren Washington Issaquena Sharkey Community Action Agency, Inc. **\$75,260.79**
Janice Jelks
Delinda Robinson
Jan Vaughn
Jannis Williams
 Misuse of Public Funds

Status: On October 12, 2021, formal demands were issued to Warren Washington Issaquena Sharkey Community Action Agency, Inc., and its various officers in the amount of \$75,260.79. This case was transmitted to the Office of the Attorney General on November 15, 2021. For Fiscal Year 2022, no payments have been received.

MISSISSIPPI PAROLE BOARD

Former Board Member, Betty Lou Jones **\$61,790.75**
Former Board Member, Steve Pickett
 Misuse of Public Funds

Status: On September 16, 2021, a joint and several demand was issued to Jones and Pickett in the amount of \$61,790.75. This case was transmitted to the Office of the Attorney General on November 19, 2021. On February 9, 2022, the Attorney General's Office notified OSA that their office would take no action. For Fiscal Year 2022, no payments have been received.

Board Member, Anthony Smith **\$6,777.09**
 Misuse of Public Funds

Status: On September 7, 2021, Smith made a payment in the amount of \$6,777.09 directly to MDOC prior to the issuance of a demand.

PUBLIC WORKS

Former Program Specialist, Marketa Graham **\$9,661.44**
 Fraud

Status: On November 10, 2021, Graham was indicted for Fraud, and a formal demand in the amount of \$9,661.44 was issued. Trial is pending. For Fiscal Year 2022, no payments have been received.

**HINDS COUNTY Cont'd****COUNTY OFFICIAL****Election Commissioner, Toni Johnson** **\$25,893.18**

Fraud
 Conspiracy
 Bribery

Status: On February 18, 2022, Johnson was indicted for Fraud, Conspiracy, and Bribery. She was also issued a formal demand in the amount of \$25,893.18 on February 18, 2022. Trial is pending. For Fiscal Year 2022, no payments have been received.

HINDS COUNTY VENDORS**Agopee Group II LLC** **\$216,227.28****Owner, Cedric Cornelius**

Conspiracy
 Fraud
 Bribery

Status: On February 18, 2022, Cornelius was indicted for Conspiracy, Fraud, and Bribery. He was also served with a formal demand in the amount of \$216,227.28 on February 22, 2022. Trial is pending. For Fiscal Year 2022, no payments have been received.

Innovative Concepts **\$49,653.52****Owner, Undare Kidd****Owner, Trafonda Kidd**

Conspiracy
 Fraud

Status: On May 20, 2022, Undare Kidd and Trafonda Kidd were indicted for Conspiracy and Fraud. A formal demand in the amount of \$49,653.52 was issued on May 24, 2022. For Fiscal Year 2022, no payments have been received.

New Beginnings LLC **\$143,459.32****Owner, Sudie Jones-Teague**

Conspiracy
 Fraud
 Bribery

Status: On February 22, 2022, Jones-Teague was indicted for Conspiracy, Fraud, and Bribery. She was also served with a formal demand in the amount of \$143,459.32. Trial is pending. For Fiscal Year 2022, no payments have been received.



HOLMES COUNTY**HOLMES COUNTY BOARD OF SUPERVISORS****Former 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 2022, no payments have been received.

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. On June 8, 2022, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT**Former CFO, Cheryl Peoples** **\$46,937.68**

Misappropriation of Funds

Status: On June 30, 2022, a formal demand in the amount of \$46,937.68 was issued. For Fiscal Year 2022, no payments have been received.

Former Board Member, Louis Winters **\$13,523.90**

Unauthorized Payments

Status: On June 30, 2022, a formal demand in the amount of \$13,523.90 was issued. For Fiscal Year 2022, no payments have been received.

Former Board Member, William Elder Dean, Jr. **\$13,523.89**

Unauthorized Payments

Status: On June 30, 2022, a formal demand in the amount of \$13,523.89 was issued. For Fiscal Year 2022, no payments have been received.

Former Board Member, Anthony Anderson **\$24,623.90**

Unauthorized Payments

Status: On June 30, 2022, a formal demand in the amount of \$24,623.90 was issued. For Fiscal Year 2022, no payments have been received.



HOLMES COUNTY Cont'd

Former Superintendent, James Henderson **\$90,677.18**
 Unauthorized Payments

Status: On June 30, 2022, a formal demand in the amount of \$90,677.18 was issued. For Fiscal Year 2022, no payments have been received.

Former Board Member, April Jones **\$13,523.89**
 Unauthorized Payments

Status: On June 30, 2022, a formal demand in the amount of \$13,523.89 was issued. For Fiscal Year 2022, no payments have been received.

MISSISSIPPI DEPARTMENT OF HEALTH

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

Status: On January 24, 2019, Anderson was indicted on 1 count of Embezzlement and 1 count of Fraud. On February 5, 2020, Anderson's case was ordered remanded to file for 1 year. On February 19, 2019, Anderson was served a demand in the amount of \$2,009.60. For Fiscal Year 2022, payments in the amount of \$850.00 have been received, leaving a balance of \$309.60.

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 2022, no payments have been received.



ITAWAMBA COUNTY

ITAWAMBA COMMUNITY COLLEGE

President, Jay Allen **\$1,271,732.98**
 Misuse of Public Funds **\$166,637.84**

Status: On October 18, 2021, formal demands in the amount of \$1,271,732.98 and \$166,637.84 were issued. This case was transmitted to the Office of the Attorney General on November 22, 2021. For Fiscal Year 2022, no payments have been received.

Former Dean of Economic and Community Services, Joe Lowder **\$12,818.28**
 False Representations to Defraud the Government

Status: On September 9, 2021, Lowder was indicted for False Representations to Defraud the Government. A formal demand in the amount of \$12,818.28 was issued on October 18, 2021. This case was transmitted to the Office of the Attorney General on November 22, 2021. For Fiscal Year 2022, no payments have been received.

CHAPTER 3 INC.

Owner, David Schock **\$864,918.72**
Owner, Jennifer Schock
 Misuse of Public Funds

Status: On October 18, 2021 a formal demand in the amount of \$864,918.72 was issued. This case was transmitted to the Office of the Attorney General on April 19, 2022. For Fiscal Year 2022, no payments have been received.

Former Employee, Eureda Washington **\$864,918.72**
 False Representations to Defraud the Government

Status: On October 21, 2020, Washington was indicted for False Representations to Defraud the Government. A formal demand in the amount of \$864,918.72 was issued on October 18, 2021. This case was transmitted to the Office of the Attorney General on April 19, 2022. For Fiscal Year 2022, no payments have been received.

MISSISSIPPI DEVELOPMENT AUTHORITY

Former Employee, Martha Ann Miller **\$1,937.53**
 False Representations to Defraud the Government

Status: On March 3, 2022, a formal demand in the amount of \$1,937.53 was issued. On April 5, 2022, Miller entered the Pre-Trial Diversion Program. For Fiscal Year 2022, 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 and 1 count of Forgery. On March 10, 2021, a formal demand in the amount of \$37,215.02 was issued. Trial is pending. For Fiscal Year 2022, 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 2022, no payments have been received.

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

Misappropriation of Funds

Status: On March 30, 2017, a No True Bill was issued. On August 13, 2018, a formal demand in the amount of \$9,296.53 was issued. This case was transmitted to the Office of the Attorney General on October 12, 2018. For Fiscal Year 2022, no payments have been received.

JACKSON COUNTY EMERGENCY SERVICES**Employee, Roger Gibson****\$3,912.71**Conspiracy
Fraud

Status: On December 9, 2016, Gibson was indicted for Conspiracy and Fraud. A formal demand in the amount of \$3,912.71 was issued on March 9, 2017. On July 19, 2017, an order of nolle prosequi was issued. On March 3, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.



JACKSON COUNTY Cont'd

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

Status: On December 9, 2016, McLeod was indicted for Conspiracy and Fraud. A formal demand in the amount of \$1,148.98 was issued on March 7, 2017. On July 19, 2017, an order of nolle prosequi was issued. On March 3, 2018, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, 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 2022, 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 2022, 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****\$325,561.84**Money Laundering
Making False Statements

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. James was sentenced to 3 years of post-release supervision, 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 2022, no payments have been received.

EAST JASPER CONSOLIDATED SCHOOL DISTRICT**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 2022, payments in the amount of \$600.00 have been received, leaving a balance of \$822.68.

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 2022, payments in the amount of \$9,000.00 have been received, leaving a balance of \$505,612.59.



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 2022, payments in the amount of \$160.00 have been received, leaving a balance of \$103,796.81.

JONES COUNTY

COUNTY EMPLOYEES

Former Road Foreman, Roland Graham **\$14,442.18**
 Fraud **\$4,788.89**

Conspiracy to Defraud the State

Private Contractor, Larry Barnes

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. Barnes was indicted for Conspiracy to Defraud the State on September 10, 2021. A formal demand in the amount of \$4,788.89 was issued on September 13, 2021 to Roland Graham. On January 21, 2022, Barnes was sentenced to 3 years, with 3 years suspended, except for time served for Conspiracy to Defraud the State. Barnes will spend the remainder of the sentence on non-supervised probation. He was also ordered to pay restitution in the amount of \$6,178.92. These cases were transmitted to the Office of the Attorney General on June 10, 2022. For Fiscal Year 2022, payment in the amount of \$3,572.50 has been received from Barnes, \$1,000.00 has been received from Graham, and \$6,960.98 has been received from the bonding company, leaving a balance of \$7,697.59.

Supervisor, Travares Comegys **\$5,719.24**
 Misuse of Public Funds

Status: On November 22, 2021, Comegys was served with a formal demand in the amount of \$5,719.24. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



JONES COUNTY Cont'd

The Estate of William Lee Garick, (deceased) **\$168,411.64**
Misuse of Public Funds

Status: The Estate of William Lee Garick was served with a demand in the amount of \$168,411.64. On June 10, 2022, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, payments have been received in the amount of \$100,000.00, leaving a balance of \$68,411.64.

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 this case was transmitted to the Office of the Attorney General on January 16, 2009. For Fiscal Year 2022, payments in the amount of \$1,200.00 have been received, leaving a balance of \$196,145.48.

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 this case was 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 2022, payments in the amount of \$1,650.00 have been received, leaving a balance of \$3,498.16.

COUNTY VENDOR

A-1 Fire Equipment Owner/ Former Fire Council Member, Michael Hodge **\$12,608.58**
Misuse of Public Funds

Status: A formal demand in the amount of \$12,608.58 was issued on November 18, 2021. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



KEMPER COUNTY**COUNTY OFFICIAL****Former Justice Court Clerk, Margaret Wilson****\$12,145.23**

Misuse of Public Funds

Status: On February 24, 2022, a formal demand in the amount of \$12,145.23 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, no payments have been received.

COUNTY VENDOR**Staffers, Inc.****\$30,375.86**

Misappropriation of Funds

Status: On June 23, 2022, a formal demand in the amount of \$30,375.86 was issued. For Fiscal Year 2022, no payments have been received.

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 2022, no payments have been received.

**LAMAR COUNTY****COUNTY OFFICIALS**

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. This case was transmitted to the Office of the Attorney General on June 10, 2022. For Fiscal Year 2022, no payments have been received.

Former Deputy City Clerk, Yana Holloway **\$28,686.09**
Fraud
Alteration of Records
Embezzlement

Status: On October 26, 2021, Holloway was indicted for Fraud, Alteration of Records, and Embezzlement. On November 10, 2021, a formal demand in the amount of \$28,686.09 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 a \$1,000.00 fine, pay \$1,000.00 assessment to the Public Defender's fund, \$5,000.00 restitution to OVFD, and \$5,000.00 restitution to American Atlantic Insurance. For Fiscal Year 2022, payments in the amount of \$40.00 have been received, leaving a balance of \$17,334.45.

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 2022, no payments have been received.



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. This case was transmitted to the Office of the Attorney General on June 27, 2022. For Fiscal Year 2022, 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. This case was transmitted to the Office of the Attorney General on June 27, 2022. Trial is pending. For Fiscal Year 2022, 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. This case was transmitted to the Office of the Attorney General on June 27, 2022. For Fiscal Year 2022, 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. This case was transmitted to the Office of the Attorney General on June 27, 2022. Trial is pending. For Fiscal Year 2022, no payments have been received.

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

Status: On May 27, 2020, a formal demand was issued in the amount of \$1,824.35. This case was transmitted to the Office of the Attorney General on June 27, 2022. For Fiscal Year 2022, 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. This case was transmitted to the Office of the Attorney General on June 27, 2022. For Fiscal Year 2022, 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 2022, payments in the amount of \$1,656.12 have been received, leaving a balance of \$219,748.40.

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 2022, no payments have 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 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. This case was transmitted to the Office of the Attorney General on May 18, 2021. For Fiscal Year 2022, 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 2022, no payments have been received.

Board Member, John Morgan, Jr. (deceased) **\$103,040.51**

Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$103,040.51 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

Board Member, Jim Long **\$11,797.71**

Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$11,797.71 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

Board Member, Kenneth Oswalt **\$95,625.98**

Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$95,625.98 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

Board Member, Luther Oswalt **\$23,565.43**

Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$23,565.43 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

Board Member, Michael Pannell **\$90,810.70**

Misuse of Public Funds

Status: On March 4, 2019, a formal demand in the amount of \$90,810.70 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

**LEE COUNTY Cont'd**

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

Status: On March 4, 2019, a formal demand in the amount of \$85,836.57 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

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

Status: On March 4, 2019, a formal demand in the amount of \$24,323.30 was issued. On May 5, 2019, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

LEFLORE COUNTY**CITY OF GREENWOOD**

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

Status: On June 7, 2018, Scott was indicted for 1 count of Embezzlement and Making Fraudulent Statements. On June 18, 2018, Scott was served with a demand in the amount of \$22,911.71. On November 12, 2020, an order was signed to remand the case to file, pending Erica Scott's successful completion of the Pre-Trial Intervention Program. For Fiscal Year 2022, no payments have been received.

COUNTY OFFICIALS

Supervisor, Sam Abraham **\$118.28**
Improper Payments

Status: On November 9, 2021, a formal demand in the amount of \$118.28 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Supervisor, Anjuan Brown **\$28,270.80**
Improper Payments

Status: On November 9, 2021, a formal demand in the amount of \$28,270.80 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.



LEFLORE COUNTY Cont'd

Supervisor, Robert Collins **\$28,270.80**
 Improper Payments

Status: On November 9, 2021, a formal demand in the amount of \$28,270.80 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.

Supervisor, Reginald Moore **\$28,270.80**
 Improper Payments

Status: On November 9, 2021, a formal demand in the amount of \$28,270.80 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, no payments have been received.

Supervisor, Eric Mitchell **\$28,270.80**
 Improper Payments

Status: On November 9, 2021, a formal demand in the amount of \$28,270.80 was issued. This case was transmitted to the Office of the Attorney General on December 27, 2021. For Fiscal Year 2022, 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 2022, payments have been received in the amount of \$3,000.00, leaving a balance of \$82,611.72.

GREENWOOD LEFLORE CONSOLIDATED SCHOOL DISTRICT

Bus Driver, Reginald Freeman **\$1,003.92**
 Misappropriation of Funds

Status: On January 27, 2022, a formal demand in the amount of \$1,003.92 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



LEFLORE COUNTY Cont'd**GREENWOOD TOURISM COMMISSION**

Former Board Member, Karyn Burrus **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former Board Member, Edward Cates **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former Board Member, Suresh Chawla **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Cyndi Long **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former Board Member, Steven Cookston **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former Board Member, Dorothy Randle **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

**LEFLORE COUNTY Cont'd**

Board Member, Ben Cox **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Former Board Member, Dianthia Ford-Kee **\$683.82**
Retroactive Pay Raise

Status: On January 19, 2022, a formal demand in the amount of \$683.82 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

LINCOLN COUNTY**COUNTY OFFICIALS**

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

Status: On May 14, 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 2022, no payments have been received.

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. This case was transmitted to the Office of the Attorney General on January 25, 2021. For Fiscal Year 2022, no payments have been received.



LOWNDES COUNTY Cont'd**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 Pre-Trial Diversion Program and was ordered to pay restitution in the amount of \$4,102.68. For Fiscal Year 2022, balance has been paid in full and returned to the appropriate deserving entities.

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 2022, no payments have been received.

MADISON COUNTY**CITY OF CANTON**

Mayor, Dr. William Truly, Jr. **\$3,560.02**
Misappropriation of Funds

Status: On April 5, 2022, Mayor Truly made a payment directly to the City of Canton in the amount of \$3,560.02 prior to the issuance of a demand.

Chief of Police, Otha Brown **\$2,557.67**
Misappropriation of Funds

Status: On April 4, 2022, a formal demand was issued in the amount of \$2,557.67. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Assistant Chief of Police, Deddie Brown **\$1,671.65**
Misappropriation of Funds

Status: On April 4, 2022, a formal demand was issued in the amount of \$1,671.65. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



MADISON COUNTY Cont'd

CANTON MUNICIPAL UTILITIES

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 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, payments have been received leaving a balance of \$428.29.

Commissioner, Cleveland Anderson **\$122,519.38**
 Misappropriation of Funds **\$3,671.15**

Status: On October 16, 2018, a formal demand in the amount of \$3,671.15 was issued. On October 27, 2020, a joint and several 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 2022, payments have been received leaving a balance of \$2,151.45.

Commissioner, Charles Morgan **\$122,519.38**
 Misappropriation of Funds **\$2,370.49**

Status: On October 16, 2018, a formal demand in the amount of \$2,370.49 was issued. On October 27, 2020, a joint and several 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 2022, payments have been received leaving a balance of \$1,226.71.

Commissioner, L.C. Slaughter **\$122,519.38**
 Misappropriation of Funds **\$3,542.02**

Status: On October 16, 2018, a formal demand in the amount of \$3,542.02 was issued. On October 27, 2020, a joint and several 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 2022, payments have been received leaving a balance of \$2,022.70.



MADISON COUNTY Cont'd

Commissioner, Charles Weems (deceased) **\$122,519.38**
Misappropriation of Funds **\$4,308.00**

Status: On October 16, 2018, a formal demand was issued in the amount of \$4,308.00. On October 27, 2020, a joint and several 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 2022, payments have been received leaving a balance of \$2,963.47.

Commissioner, Cleotha Williams **\$122,519.38**
Misappropriation of Funds **\$3,722.20**

Status: On October 16, 2018, a formal demand in the amount of \$3,722.20 was issued. On October 27, 2020, a joint and several 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 2022, payments have been received leaving a balance of \$1,443.76.

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 2022, 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 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, no payments have been received.



MARION COUNTY

MUNICIPALITY OF COLUMBIA

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

Status: Trudy Mulford pled guilty to Embezzlement and received 5 years suspended, with 1 year house arrest, and 4 years of supervised probation. Mulford was ordered to pay restitution in the amount of \$51,272.22. For Fiscal Year 2022, payments in the amount of \$9,833.02 were received.

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 2022, 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 2022, no payments have been received.

RED BANKS VOLUNTEER FIRE DEPARTMENT

Former Chief, Mark Hanna **\$3,459.15**
 Embezzlement

Status: On October 14, 2021, a formal demand in the amount of \$3,459.15 was issued. On February 7, 2022, Hanna was sentenced to 10 years, 10 years suspended and 5 years of probation, and ordered to pay restitution in the amount of \$3,417.15. For Fiscal Year 2022, payments in the amount of \$300.00 have been received, leaving a balance of \$3,159.15.



MARSHALL COUNTY Cont'd

Former Secretary, Linda Mannon **\$47,229.12**
Embezzlement

Status: On October 14, 2021, a formal demand in the amount of \$47,229.12 was issued. On February 7, 2022, Mannon was sentenced to 20 years, 20 years suspended and 5 years of probation, and ordered to pay restitution in the amount of \$49,187.12. For Fiscal Year 2022, payments in the amount of \$300.00 have been received, leaving a balance of \$46,929.12.

Former Board Member, Odis Mitchell Pruitt **\$4,037.13**
Misappropriation of Funds

Status: On October 14, 2021, a formal demand in the amount of \$4,037.13 was issued. This case will be transmitted to the Office of the Attorney General on July 5, 2022. For Fiscal Year 2022, payment in the amount of \$40.00 has been received, leaving a balance of \$3,997.13.

NESHOPA COUNTY**COUNTY OFFICIALS**

Former Comptroller, Jill Watkins **\$459,630.65**
Embezzlement

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. Her civil restitution has been paid in full. For Fiscal Year 2022, no payments have been received.

Former 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 2022, payment in the amount of \$2,200.00 has been received, leaving a balance of \$368,049.22.



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 2022, payments in the amount of \$15,400.00 have been received, leaving a balance of \$214,934.33.

NEWTON COUNTY**MISSISSIPPI STATE VETERANS AFFAIRS BOARD**

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

Status: On March 5, 2021, a formal demand in the amount of \$29,818.76 was issued. On April 4, 2022, Gruno pled guilty to 1 count of Embezzlement and was sentenced to 7 years, 5 suspended and 2 to serve, and 5 years post-release supervision, and ordered to pay \$15,629.51 in restitution making \$150.00 monthly payments beginning 90 days from release. For Fiscal Year 2022, no payments have been received.

OKTIBBEHA COUNTY**MISSISSIPPI STATE UNIVERSITY**

Former Employee, Dr. Susan Holder **\$81,946.47**
Embezzlement

Status: On October 25, 2016, a formal demand in the amount of \$81,946.47 was issued. On March 17, 2017, this case 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. Her court ordered restitution has been paid in full. For Fiscal Year 2022, no payments have been received.

**OKTIBBEHA COUNTY Cont'd****BOARD OF SUPERVISORS**

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

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. Trial is pending. For Fiscal Year 2022, no payments have been received.

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 2022, no payments have 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. On October 6, 2016, Willey pled guilty to 1 count of Embezzlement by a Public Official, and 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. This case was transmitted to the Office of the Attorney General on August 12, 2016. For Fiscal Year 2022, no payments have 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 2022, payments in the amount of \$4,950.00 have been received, leaving a balance of \$6,922.57.

**PEARL RIVER COUNTY****PEARL RIVER COUNTY CRIME STOPPERS****Former Board Member, Michelle McBride****\$82,416.37**

Embezzlement

Fraudulent Statements and Representations

Status: On March 22, 2021, a formal demand in the amount of \$82,416.37 was issued. On March 22, 2021, this case was transmitted to the Office of the Attorney General. On August 20, 2021, McBride pled guilty to Embezzlement and Fraudulent Statements and Representations. She was sentenced to 20 years, 18 months house arrest and 18.5 years of post-release supervision. For Fiscal Year 2022, payments in the amount of \$538.50 have been received, leaving a balance of \$81,877.87.

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 the case was transmitted to the Office of the Attorney General on May 6, 2011. For Fiscal Year 2022, 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 2022, payments in the amount of \$6,025.00 have been received.

TOWN OF SUMMIT**Superintendent Public Works, Jesse Simmons****\$9,188.86**

Misappropriation of Funds

Status: On September 21, 2021, a formal demand in the amount of \$9,188.86 was issued. This case will be transmitted to the Office of the Attorney General on July 5, 2022. For Fiscal Year 2022, payments in the amount of \$3,000.00 have been received, leaving a balance of \$6,188.86.



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 formal demand in the amount of \$333,150.98. 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 2022, payments in the amount of \$2,900.00, have been received, leaving a balance of \$75,410.12.

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 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 2022, payments in the amount of \$10,660.00 have been received, leaving a balance of \$58,102.87.

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 the case was 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 2022, no payments have been received.



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 2022, no payments have been received.

RANKIN COUNTY**MISSISSIPPI STATE HOSPITAL**

Former Employee, Dr. Maxie Gordon **\$26,781.41**
Misappropriation of 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 2022, no payments have been received.

Former Police Officer, Roberto Williams **\$3,135.62**
Fraudulent Statements and Representations

Status: On February 8, 2022, a formal demand in the amount of \$3,135.62 was issued. On May 16, 2022, Williams pled guilty to Fraudulent Statements and Representations. He was sentenced to 5 years in custody of MDOC with 5 years suspended, 5 years of supervised probation, and ordered to pay restitution in the amount of \$960.38 to MS State Auditor's Office, \$960.38 to the MS State Hospital, court costs and fees. For Fiscal Year 2022, no payments have been received.

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 2022, no payments have been received.



RANKIN COUNTY Cont'd**COUNTY OFFICIAL****Former Deputy Tax Collector, Tiffany Lofton****\$11,519.73**

Embezzlement

Status: On November 4, 2021, a formal demand in the amount of \$11,519.73 was issued. On March 7, 2022, Lofton pled guilty to Embezzlement and was sentenced to 15 years with 12 suspended and 3 years of house arrest to serve. Lofton will complete 5 years of supervised probation after house arrest. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

SCOTT COUNTY**COUNTY EMPLOYEES****Former Employee, Tony Macon****\$68,021.97**

Embezzlement

Status: On December 1, 2020, a formal demand in the amount of \$68,021.97 was issued. On February 14, 2022, Macon pled guilty to Embezzlement and was sentenced to 10 years, 5 years in custody of MDOC and 5 years on supervised probation. He was ordered to pay restitution in the amount of \$47,655.00 to Scott County and \$9,791.67 to the Office of the State Auditor. For Fiscal Year 2022, no payments have been received.

SIMPSON COUNTY**SHERIFF'S DEPARTMENT****Former Administrative Assistant, Stephanie Cuellar****\$34,829.57**

Embezzlement

Status: On March 19, 2020, a formal demand in the amount of \$34,829.57 was issued. Cuellar pled guilty to Embezzlement and was sentenced to 5 years in custody of MDOC, sentenced suspended and to be served on unsupervised probation. She was ordered to pay \$461.50 court costs and a \$500.00 fine. Cuellar was further ordered to pay to the Mississippi Office of the State Auditor \$5,000.00 investigative cost and restitution of \$16,240.00 to Simpson County. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



STONE COUNTY**COUNTY OFFICIALS****Former Supervisor, Scott Strickland** **\$28,758.53**

Misappropriation of Funds

Status: On September 27, 2021, a formal demand in the amount of \$28,758.53 was issued. For Fiscal Year 2022, no payments have been received.

Former Supervisor, Dale Bond **\$36,085.32**

Misappropriation of Funds

Status: On September 27, 2021, a formal demand in the amount of \$36,085.32 was issued. For Fiscal Year 2022, no payments have been received.

Supervisor, Lance Pearson **\$29,805.33**

Misappropriation of Funds

Status: On September 27, 2021, a formal demand in the amount of \$29,805.33 was issued. For Fiscal Year 2022, no payments have been received.

Supervisor, Daniel Harris **\$24,698.22**

Misappropriation of Funds

Status: On September 27, 2021, a formal demand in the amount of \$24,698.22 was issued. For Fiscal Year 2022, no payments have been received.

Former Supervisor, Clark Byrd **\$36,085.32**

Misappropriation of Funds

Status: On September 27, 2021, a formal demand in the amount of \$36,085.32 was issued. For Fiscal Year 2022, no payments have been received.

Former Circuit Clerk, Jeffrey O'Neal **\$335,353.61**

Embezzlement

Status: On September 22, 2021, O'Neal was indicted on 4 counts of Embezzlement. On September 27, 2021, a formal demand in the amount of \$335,353.61 was issued. For Fiscal Year 2022, payment in the amount of \$100,000.00 has been received, leaving a balance of \$235,353.61.

**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 2022, no payments have been received.

ON TRACK COMMUNITY DEVELOPMENT CORPORATION**Former Executive Director, Carol Jackson****\$109,124.59**

Fraudulent Statements and Representations

Status: On August 13, 2021, a formal demand in the amount of \$109,124.59 was issued. Jackson entered a guilty plea to Fraudulent Statements and Representations on June 14, 2022. Sentencing is pending. For Fiscal Year 2022, no payments have been received.

TALLAHATCHIE COUNTY**DEPARTMENT OF HEALTH****Former Employee, Natasha Higdon****\$2,849.37**

Embezzlement

Status: On February 24, 2021, Higdon pled guilty to 1 count of Embezzlement and was sentenced to 5 years of probation. Prior to a formal demand being issued, Higdon paid \$2,358.50. On December 10, 2021, a demand was issued in the amount of \$490.87. For Fiscal Year 2022, payment in the amount of \$2,358.50 has been received, leaving a balance of \$490.87

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 November 20, 2017, this case was transmitted to the Office of the Attorney General. For Fiscal Year 2022, no payments have been received.

**TALLAHATCHIE COUNTY Cont'd****COUNTY OFFICIALS****Supervisor, Eddie Meeks****\$16,894.83**

Misuse of Public Funds

Status: On September 1, 2021, a formal demand was issued in the amount of \$16,894.83. For Fiscal Year 2022, demand paid in full and returned to the appropriate deserving entities.

TATE COUNTY**TOWN OF COLDWATER****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 2022, no payments have been received.

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

Embezzlement

Status: On January 17, 2019, Nangah was served a formal demand in the amount of \$302,973.19. On April 29, 2019, Nangah signed a plea agreement for 1 count of Wire Fraud in the United States District Court for the Northern District of Mississippi. 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 2022, 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 2022, 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. 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 2022, no payments have been received.

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 2022, payments in the amount of \$2,400.00 have been 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 2022, no payments have been received.



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

Fraud

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

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

Conspiracy to Pay Bribes

Status: On June 19, 2014, Goble pled guilty to 1 count of Conspiracy to Pay Bribes and was sentenced to 30 months in prison, and 3 years of supervised release. Goble admitted to paying bribes and kickbacks to Harvey Franklin. Goble was also ordered to pay restitution in the amount of \$1,201,247.00 jointly and severally with Franklin. 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 2022, no payments have been received.



WASHINGTON COUNTY Cont'd

GREENVILLE PORT COMMISSION

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

Status: On September 25, 2006, Nedra Pittman pled guilty to Embezzlement. She was sentenced to 10 years with 2 years in the Intensive Supervision Program, with the remaining 8 years suspended, and ordered to make restitution of \$89,881.97. A formal 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 2022, 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 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 2022, payments in the amount of \$3,981.50 have been received, leaving a balance of \$204,573.54.

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 2022, no payments have been received.

**WINSTON COUNTY****LOUISVILLE SCHOOL DISTRICT****Former Superintendent, Randy Grierson****\$334,147.00**

Misappropriation of Public Funds

Status: On February 10, 2022, Louisville School District repaid the Mississippi Department of Education directly in the amount of \$334,147.00 prior to an issuance of a demand.

YALOBUSHA COUNTY**COUNTY OFFICIALS****Former Sheriff, William “Lance” Humphreys****\$10,867.30**

Embezzlement

Status: On September 30, 2021, Humphreys was indicted for Embezzlement. On October 4, 2021, a formal demand in the amount of \$10,867.30 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

YALOBUSHA GENERAL HOSPITAL**Former HR Director, Katie Rotenberry Brown****\$100,966.03**

Embezzlement

Status: On October 1, 2021, a formal demand in the amount of \$100,966.03 was issued. On September 30, 2021, Brown was indicted for Embezzlement. Trial is pending. For Fiscal Year 2022, no payments have been received.

Board Member, Lucious Ingram**\$7,397.69**

Misuse of Public Property

Status: On February 7, 2022, a formal demand in the amount of \$7,397.69 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Smiley Arrington**\$7,397.69**

Misuse of Public Property

Status: On February 7, 2022, a formal demand in the amount of \$7,397.69 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.



YALOBUSHA COUNTY Cont'd

Board Member, Julie Tyler **\$7,397.69**
Misuse of Public Property

Status: On February 7, 2022, a formal demand in the amount of \$7,397.69 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Phillip Carr **\$7,397.69**
Misuse of Public Property

Status: On February 7, 2022, a formal demand in the amount of \$7,397.69 was issued. For Fiscal Year 2022, demand has been paid in full and returned to the appropriate deserving entities.

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 2022, payments in the amount of \$3,521.50 have been 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 2022, payments in the amount of \$7,143.27 have been 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. She was sentenced to 10 years suspended, with 5 years of supervised probation and 5 years unsupervised probation. She was also ordered to pay restitution in the amount of \$13,546.40. For Fiscal Year 2022, no payments have been received.

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 2022, no payments have been received.





EXCEPTIONS TAKEN BY THE GOVERNMENT ACCOUNTABILITY DIVISION



There were no exceptions taken by the Government Accountability Division for Fiscal Year 2022.



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

