

# JASPER COUNTY MISSISSIPPI

## COMPLIANCE REPORT

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Special Reports

For the year ended *September 30, 2019*

**SHAD WHITE**

**State Auditor**

**Stephanie C. Palmertree, CPA, CGMA**

Deputy State Auditor

**Charlotte L. Duckworth**

Director, *Compliance Audit Division*



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race, religion, national origin, sex, age, or disability.*

## JASPER COUNTY

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## JASPER COUNTY

## **SPECIAL REPORTS**



**STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR**

**Shad White  
AUDITOR**

November 1, 2022

**INDEPENDENT ACCOUNTANT'S REPORT ON CENTRAL PURCHASING SYSTEM,  
INVENTORY CONTROL SYSTEM AND PURCHASE CLERK SCHEDULES  
(REQUIRED BY SECTION 31-7-115, MISSISSIPPI CODE ANNOTATED (1972))**

Members of the Board of Supervisors  
Jasper County, Mississippi

We have examined Jasper County, Mississippi's compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with *Sections 31-7-101 through 31-7-127, Mississippi Code Annotated (1972)*, and compliance with the purchasing requirements in accordance with bid requirements of *Section 31-7-13, Mississippi Code Annotated (1972)*, during the year ended **September 30, 2019**. The Board of Supervisors of Jasper County, Mississippi, is responsible for the County's compliance with those requirements.

We believe our examination provides a reasonable basis for our findings. Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Jasper County, Mississippi, has established centralized purchasing for all funds of the County and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

Because of inherent limitations in any central purchasing system and inventory system, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

The results of our examination procedures disclosed certain instances of non-compliance with the aforementioned code sections. Our findings and recommendations and your responses are disclosed below.

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**Board of Supervisors.**

**Finding 1:** Public Officials Should Ensure Compliance with State Law over Receiving Purchases.

**Applicable State Law:** *Section 31-7-101, Mississippi Code Annotated (1972)*, states that the Receiving Clerk and his

assistants shall be solely responsible for the delivery of all equipment, heavy equipment, machinery, supplies, commodities, material, and services purchased by the County.

**Finding Detail:** During the review of the County's purchases, the auditor noted that the receiving reports were signed by an employee other than the Receiving Clerk for 20 out of 25 transactions tested.

Failure to ensure all purchases are received by employees bonded as Receiving Clerk could result in the loss of public funds.

**Recommendation:** We recommend the Jasper County Board of Supervisors ensure compliance by assuring the Receiving Clerk receives all purchases, as required by state law.

**Official Response:** The Board of Supervisors will approve the Receiving Clerks or Assistant Receiving Clerks at the beginning of each year for each department.

**Repeat Finding:** No.

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**Finding 2:** Public Officials Should Ensure Compliance with State Law over Credit Card Use.

**Applicable State Law:** *Section 19-3-68, Mississippi Code Annotated (1972)*, states there should be a complete record of all receipts and documentation pertaining to the use of the credit card and that the Board should be given an itemized list of all expenditures each month to be included in the claims docket.

**Finding Detail:** During the testing of the County's credit card purchases, the auditor noted there was no itemized report submitted to the Board to be paid each month for the 15 credit card expenditures tested.

Failure to follow state law regarding the use of the County's credit card could result in the loss, fraud, or misappropriation of public funds.

**Recommendation:** We recommend the Jasper County Board of Supervisors ensure compliance by assuring an itemized list of expenses are submitted to the Board monthly.

**Official Response:** The Board of Supervisors will approve the Receiving Clerks or Assistant Receiving Clerks at the beginning of each year for each department.

**Repeat Finding:** No.

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The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases, and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with *Section 31-7-115, Mississippi Code Annotated (1972)*.

The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination and, in our opinion, is fairly presented in relation to that examination.

Jasper County's responses to the findings included in this report were not audited, and accordingly, we express no opinion on them.

This report is intended for use in evaluating Jasper County, Mississippi's compliance with the aforementioned requirements, and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



STEPHANIE C. PALMERTREE, CPA, CGMA  
Deputy State Auditor  
Office of the State Auditor

JASPER COUNTY

Schedule 1

Schedule of Purchases Not Made from the Lowest Bidder  
For the Year Ended September 30, 2019

Our tests did not identify any purchases from other than the lowest bidder.

## JASPER COUNTY

Schedule 2

## Schedule of Emergency Purchases

For the Year Ended September 30, 2019

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>	<u>Reason for Emergency Purchase</u>
1/8/2019	Rap Crushed	\$703.50	Dunn Roadbuilders	Flood Emergency
1/8/2019	Rap Crushed	\$952.58	Dunn Roadbuilders	Flood Emergency
1/10/2019	Rap Crushed	\$339.01	Dunn Roadbuilders	Flood Emergency
1/15/2019	Rap Crushed	\$698.00	Dunn Roadbuilders	Flood Emergency
1/30/2019	Rap Crushed	\$1,009.75	Dunn Roadbuilders	Flood Emergency
1/31/2019	Rap Crushed	\$719.75	Dunn Roadbuilders	Flood Emergency
1/9/2019	Rap Crushed	\$1,779.75	Dunn Roadbuilders	Flood Emergency
1/4/2019	Rap Crushed	\$709.50	Dunn Roadbuilders	Flood Emergency
2/6/2019	Fill Dirt, Heavy Clay	\$2,150.00	Vossburg Sand & Gravel	Flood Emergency
	Sand, Gravel, Clay Gravel			Flood Emergency
1/18/2019	Limestone Rip Rap	\$4,764.23	John E Smith & Co.	Flood Emergency
12/31/2018	Limestone	\$1,122.04	Vulcan Materials	Flood Emergency
1/25/2019	Fill Dirt, Heavy Clay	\$14,733.00	Vossburg Sand & Gravel	Flood Emergency
2/14/2019	Fill Dirt, Heavy Clay	\$4,383.00	Vossburg Sand & Gravel	Flood Emergency
3/14/2019	Fill Dirt, Heavy Clay	\$4,020.00	Vossburg Sand & Gravel	Flood Emergency



JASPER COUNTY

Schedule 3

Schedule of Purchases Made Noncompetitively From a Sole Source  
For the Year Ended September 30, 2019

Our tests did not identify any purchases made noncompetitively from a sole source

JASPER COUNTY  
Schedule of Surety Bonds for County  
Officials  
For the Year Ended September 30, 2019  
UNAUDITED

Name	Position	Company	Bond
Williams Eddie Helms	Supervisor District 1	RLI Insurance Company	\$100,000
Sandy Stephens	Supervisor District 2	RLI Insurance Company	\$100,000
Paul Douglas Rogers	Supervisor District 3	RLI Insurance Company	\$100,000
Johnny Rowell	Supervisor District 4	RLI Insurance Company	\$100,000
Curtis Gray	Supervisor District 5	RLI Insurance Company	\$100,000
Barbara Ravenhorst	Chancery Clerk	RLI Insurance Company	\$100,000
Sherrie Campbell	Purchase Clerk	RLI Insurance Company	\$75,000
Kawana Cox	Receiving Clerk	Western Surety Company	\$75,000
Andrew Craft	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Cindy Hendry	Inventory Control Clerk	Western Surety Company	\$75,000
Gregory Terrell	Constable	RLI Insurance Company	\$50,000
Keith Barlow	Constable	RLI Insurance Company	\$50,000
Billy Rayner	Circuit Clerk	RLI Insurance Company	\$100,000
Randall Johnson	Sheriff	RLI Insurance Company	\$100,000
Frank Spurlin	Deputy Sheriff	RLI Insurance Company	\$50,000
Cheston Cannon	Deputy Sheriff	RLI Insurance Company	\$50,000
Robert Little	Deputy Sheriff	RLI Insurance Company	\$50,000
Brett Welborn	Deputy Sheriff	RLI Insurance Company	\$50,000
Christopher Burton	Deputy Sheriff	RLI Insurance Company	\$50,000
Larry Hayes	Deputy Sheriff	RLI Insurance Company	\$50,000
Cornell White	Deputy Sheriff	RLI Insurance Company	\$50,000
Craig Campell	Deputy Sheriff	RLI Insurance Company	\$50,000
Styron Keller	Deputy Sheriff	RLI Insurance Company	\$50,000
Thomas Saul	Deputy Sheriff	RLI Insurance Company	\$50,000
Cecil Gressett	Deputy Sheriff	RLI Insurance Company	\$50,000
Kirk Thornton	Deputy Sheriff	RLI Insurance Company	\$50,000
Joe Stringer	Deputy Sheriff	Western Surety Company	\$50,000
Chris McCullough	Deputy Sheriff	RLI Insurance Company	\$50,000
Richard Stockman, III	Deputy Sheriff	Western Surety Company	\$50,000
Marcus Arrington	Deputy Sheriff	Western Surety Company	\$50,000
Christopher Thompson	Deputy Sheriff	RLI Insurance Company	\$50,000
Andrew Spurln	Deputy Sheriff	RLI Insurance Company	\$50,000
Jeremy Pinson	Deputy Sheriff	RLI Insurance Company	\$50,000
Coty Blakeney	Deputy Sheriff	RLI Insurance Company	\$50,000
Stephen Graeser	Deputy Sheriff	RLI Insurance Company	\$50,000
Brent Welch	Deputy Sheriff	RLI Insurance Company	\$50,000
Kolby Waldrop	Deputy Sheriff	RLI Insurance Company	\$50,000
Justin Gressett	Deputy Sheriff	RLI Insurance Company	\$50,000
Andrew Richardson	Deputy Sheriff	RLI Insurance Company	\$50,000
Larry Hawkins	Deputy Sheriff	RLI Insurance Company	\$50,000
Joseph White	Deputy Sheriff	RLI Insurance Company	\$50,000
Brandon Johnson	Deputy Sheriff	Western Surety Company	\$50,000
Sullivan Dukes, Jr.	Justice Court Judge	RLI Insurance Company	\$50,000
Joseph Jones	Justice Court Judge	RLI Insurance Company	\$50,000
Rebecca Gavin	Justice Court Clerk	RLI Insurance Company	\$50,000
Mary Stewart	Deputy Justice Court Clerk	Western Surety Company	\$50,000
Hope McCullum	Deputy Justice Court Clerk	RLI Insurance Company	\$50,000
Timothy McRee	Tax Collector	RLI Insurance Company	\$100,000
Gloria Jones	Warrant Clerk	Western Surety Company	\$50,000

Stephen Breland  
Justin Gressett

Solid Waste Clerk  
Deputy

RLI Insurance Company  
RLI Insurance Company

\$100,000  
\$50,000



**STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR  
Shad White  
AUDITOR**

**LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT**

Members of the Board of Supervisors  
Jasper County, Mississippi

In accordance with *Section 7-7-211, Mississippi Code Annotated (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions to ensure compliance with legal requirements. The scope of our review covered the 2019 fiscal year.

We have performed some additional limited internal control and state legal compliance review procedures, as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses.

The results of our review procedures and compliance tests identified certain areas that are opportunities for strengthening internal controls and operating efficiency. Our findings, recommendations, and your responses are disclosed below:

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**Board of Supervisors.**

**Finding 1:** Public Officials Should Strengthen Internal Controls over Credit Card Use.

**Internal Control Deficiency:** An effective system of internal control should include a written policy over the use of credit cards.

**Finding Detail:** During the review of the County's credit card expenses, the auditor noted the Board of Supervisors had not established a credit card policy for the County. Without a written credit card policy, there are no proper guidelines for procedures to follow regarding the use of the County's credit card, which could result in the improper use of County funds.

**Recommendation:** We recommend the Jasper County Board of Supervisors strengthen internal controls by implementing

a written policy governing the use of the County credit card.

**Official Response:** The Board of Supervisors will adopt a credit card policy which shall list the authorized users of credit cards for travel expenses.

**Repeat Finding:** No.

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**Finding 2:** Public Officials Should Strengthen Internal Controls and Ensure Compliance over Bids Approved for the Selection of a Food Catering Company to Prepare Meals for the Prisoners.

**Applicable State Law:** *Section 19-25-73(1)(a), Mississippi Code Annotate (1972)*, states “In respect to the feeding of prisoners by the sheriff’s office, the board of supervisors is authorized to choose one (1) of the following methods: (a) It shall only contract with a local caterer or restaurant owner to bring in food for the prisoners, and the contract shall be awarded after taking bids as provided by law for other county contracts...”

**Finding Detail:** During the review of the County Sheriff’s office, the auditor noted the Board of Supervisors did not advertise for bids with a local caterer or restaurant for the feeding of the prisoners.

Failure to obtain bids for the feeding of prisoners resulted in noncompliance with state law.

**Recommendation:** We recommend the Jasper County Board of Supervisors strengthen internal controls and ensure compliance by assuring to obtain bids from caterers and restaurants for the feeding of its prisoners, as required by state law.

**Official Response:** When the contract is to be renewed, we will seek bids for the new contract.

**Repeat Finding:** No.

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#### **Chancery Clerk.**

**Finding 3:** Public Officials Should Strengthen Internal Controls over the Reconciliation of Bank Statements and Fee Journal.

**Internal Control Deficiency:** An effective system of internal controls over cash should include maintaining a fee journal and reconciling the bank statements monthly to the fee journal.

**Finding Detail:** During the review of the County Chancery Clerk’s bank statements, the auditor noted the bank statements were not reconciled monthly to the fee journal.

Failure to reconcile the bank statements to the fee journal could result in the loss or misappropriation of public funds.

**Recommendation:** We recommend the Jasper County Chancery Clerk strengthen internal controls by ensuring all bank statements are reconciled to the fee journal monthly.

**Official Response:** It will be finished.

**Repeat Finding:** No.

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**Finding 4:** Public Officials Should Strengthen Internal Controls and Ensure Compliance with State Law over Deposits.

**Internal Control deficiency:** An effective system of internal controls should include making timely deposits.

**Applicable State Law:** *Section 25-1-72, Mississippi Code Annotated (1972)*, states that all county officers who receive funds payable into the county treasury shall deposit such funds into the county depository on the day when they are collected or on the next business day thereafter.

**Finding Detail:** During the review of the County Chancery Clerk's office receipts, the auditor noted 14 out of 15 receipts tested were deposited to 15 days late.

Failure to make timely deposits could result in the misappropriation of public funds and resulted in noncompliance with *Mississippi Code Section 25-1-72*.

**Recommendation:** We recommend the Jasper County Chancery Clerk strengthen internal controls and ensure compliance by assuring all deposits are made daily, as required by state law.

**Official Response:** This was a matter of too much work and only two in office. So deposits were made as we could get to it.

**Repeat Finding:** No.

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#### **Circuit Clerk.**

**Finding 5:** Public Officials Should Strengthen Internal Controls over Settlements.

**Internal Control Deficiency:** An effective system of internal controls should include monitoring of the maintenance and reconciliation of records documenting revenue collections. Additionally, all settlements should be made monthly and timely.

**Finding Detail:** During the review of the County Circuit Clerk's settlements, the auditor noted settlements were not made monthly to the County for the 2019 audit year.

Failure to make settlements monthly could result in the misappropriation of public funds.

**Recommendation:** We recommend the Jasper County Circuit Clerk strengthen internal controls by ensuring to settle revenue collections monthly.

**Official Response:** I will comply.

**Repeat Finding:** No.

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#### **Justice Court Clerk.**

**Finding 6:** Public Officials Should Strengthen Internal Controls and Ensure Compliance with State Law over Deposits.

**Internal Control deficiency:** An effective system of internal controls should include making timely deposits.

**Applicable State Law:** *Section 25-1-72, Mississippi Code Annotated (1972)*, states that all county officers who receive funds payable into the county treasury shall deposit such funds into the county depository on the day when they are collected or on the next business day thereafter.

**Finding Detail:** During the review of the County Justice Court Clerk's receipts, the auditor noted that three out of 15 deposits were not made promptly.

**Recommendation:** We recommend the Jasper County Justice Court Clerk strengthen internal controls and ensure compliance by assuring all funds collected are deposited the same day collection or on the next business day, as required by state law.

**Official Response:** Changes are being made to correct this issue.

**Repeat Finding:** No.

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**Sheriff.**

**Finding 7:** Public Officials Should Ensure Compliance with State Law over the Presentation of Meal Logs to the Board of Supervisors.

**Applicable State Law:** *Section 19-25-74, Mississippi Code Annotated (1972)*, states the sheriff shall maintain a log of prisoners being fed daily, which will include the prisoner's name, date, and time of incarceration and release, and the number of meals served to prisoners at each mealtime and hours of the day. This log must be filed monthly with the Board of Supervisors. In addition, the Board is not allowed to pay claims for food expenses if this report has not been filed.

**Finding Detail:** During the review of the County's Board minutes, the auditor noted the Sheriff did not present meal logs to the Board monthly; however, the Board paid all meal claims. Due to the meal logs were not being presented to the Board monthly, yet vendor claims were paid, the Sheriff and the Board of Supervisors are in violation of *Mississippi Code Section 19-25-74*.

Failure to present meal logs to the Board of Supervisors for payment monthly could result in the misappropriation of public funds for an incorrect number of meals.

**Recommendation:** We recommend the Jasper County Sheriff ensure compliance that meal logs are presented to the Board of Supervisors monthly before all vendor claims are paid. Also, the Sheriff should implement controls to ensure that the monthly meal logs are filed and are spread across the Board Minutes.

**Official Response:** We will turn these into Chancery to go on the Minutes.

**Repeat Finding:** No.

---

**Finding 8:** Public Official Should Strengthen Internal Controls over Collecting, Recording, and Depositing Cash Receipts.

**Internal Control Deficiency:** An effective system of internal controls for collecting, recording, and depositing cash in the Sheriff's office should include the separation of duties.

**Finding Detail:** During the review of the County Sheriff's Office, the auditor noted that the same personnel is allowed to receive and receipt cash payments, prepare deposit slips, post payments to the dockets, reconcile bank accounts, sign checks and maintain the cash journals for the Sheriff's Department.

Failure to implement controls over cash in the Sheriff's office could result in the loss or misappropriation of public funds.

**Recommendation:** We recommend the Jasper County Sheriff strengthen internal controls by implementing effective policies and procedures to ensure there is proper separation of duties surrounding monies collected, settled, and deposited within the Sheriff's office.

**Official Response:** Our booking officers accept the cash and issue receipts. The money and receipts are then given to my office administrator, where she verifies the amount to the receipt and makes the deposit as they come in. This department is small, and we operate the best we can with what we have.

**Repeat Finding:** No.

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**Finding 9:** Public Officials Should Strengthen Internal Controls and Ensure Compliance with State Law over Buying Evidence.

**Internal Control Deficiency:** An effective system of internal controls over the purchase of information and evidence funds should include procedures to properly account for funds being distributed.

**Applicable State Law:** *Section 99-27-37, Mississippi Code Annotated (1972)*, states, "The Board of Supervisors ... are hereby authorized and empowered to appropriate from time to time; sums of money not exceeding one-third (1/3) of the fines which have been collected by them respectively from the unlawful sale or possession of intoxicating liquors and/or narcotics and/or illegal drugs, for the purpose of defraying expenses incurred by law enforcement agencies in the procuring of evidence of violations of statutes or ordinances, as the case may be, against the unlawful sale or keeping of intoxicating liquors and/or narcotics and/or other illegal drugs."

**Finding Detail:** During the review the County Sheriff's Office buy money, the noted the following exceptions:

- Twelve vouchers had no witness signatures for payment;
- Three vouchers where there were no case numbers on the vouchers; and
- No amount was appropriated in the minutes for defraying expenses in the procuring of evidence of violations of statutes.

Failure to have effective controls over buying evidence could result in the loss, fraud, and misappropriation of public funds and resulted in noncompliance with state law.

**Recommendation:** We recommend the Jasper County Sheriff strengthen internal controls and ensure compliance by implementing effective procedures to assure all payments to the Sheriff's Office for the purchase of evidence are approved and are within the imposed limit.

**Official Response:** I spoke to my guys about issues one and two and will correct those issues. On issue three, we will go through the Board of Supervisors to have those funds properly issued.

**Repeat Finding:** No.

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**Finding 10:** The Sheriff Should Strengthen Internal Controls Over Canteen Commission and Settlements.

**Internal Control Deficiency:** An effective system of internal controls should include monitoring of the maintenance and reconciliation of records documenting revenue collections. Canteen settlements should be made monthly to the County.

**Finding Detail:** During the review of the County Sheriff's office, the auditor noted ten months of canteen revenue from commissions earned were not settled monthly to the County Depository.

Inadequate internal controls surrounding canteen commission resulted in the settlements not being settled monthly to the County.

**Recommendation:** We recommend the Jasper County Sheriff strengthen internal controls by ensuring all settlements are settled to the County monthly.



**Official Response:** These checks are turned into the Board of Supervisors the day they are received, we don't control when the deposit is made.

**Auditor's Response:** It is responsibility of the County Sheriff's Office to ensure their deposits are made in a timely manner.

**Repeat Finding:** No.

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#### **Board of Supervisors and Payroll Clerk.**

**Finding 11:** Public Officials Should Ensure Compliance with State Law over Reemployment of Retired Public Employees.

**Applicable State Law:** *Section 25-11-127(4), Mississippi Code Annotated (1972)*, states, "Notice shall be given in writing to the executive director, setting forth the facts upon which the employment is being made, and the notice shall be given within five (5) days from the date of employment and also from the date of termination of the employment."

*PERS Board Regulation 34, Section 105*, states, "To lawfully employ a PERS service retiree under *Section 103*, the employer must notify PERS in writing of the terms of the eligible employment within five (5) days from the date of employment and also from the date of termination on a form prescribed by the Board.

**Finding Detail:** During the review of the County's PERS Form 4Bs, the auditor noted the following exceptions out of Nine tested:

- Four employees were overpaid, totaling **\$264**; and
- Two employees were rehired before the 90-day requirement; and
- There was no documentation provided for any of the employee's Form 4B's to verify submission to PERS within five days of rehire.

Failure to timely notify PERS, overpay employees, and rehiring them before 90 days could result in the assessment of a \$300 penalty per occurrence payable by the employer.

**Recommendation:** We recommend the Jasper County Board of Supervisors ensure compliance by accurately completing the required Form 4Bs, properly paying salaries, and submitting the forms to PERS within five days from the date of reemployment, as required by state law and regulations.

**Official Response:** I will be sure to keep up with retirement dates and rehire dates. I will make sure I keep all fax receipts for Form 4Bs faxed to PERS. I will be sure to keep up with hours of rehired retirees.

**Repeat Finding:** No.

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#### **Board of Supervisor and Justice Court Judge.**

**Finding 12:** Public Officials Should Ensure Compliance with State Law over the Filing of a Statements of Economic Interest Each Year.

**Applicable State Law:** *Section 25-4-25, Mississippi Code Annotated (1972)*, provides that: "Each of the following individuals shall file a statement of economic interest with the commission in accordance with the provisions of this chapter: a) Persons elected by popular vote..."

*Section 25-4-29, Mississippi Code Annotated (1972)*, provides that: “1)Required statements hereunder shall be filed as follows: a) Every incumbent public official required....to file a statement of economic interest shall file such statement with the commission on or before May 1 of each year that such official holds office, regardless of duration.....2) Any person who fails to file a statement of economic interest within thirty (30) days of the date of the statement is due shall be deemed delinquent by the commission...a fine of Fifty Dollars (\$50.00) per day, not to exceed a total fine of One Thousand Dollars (\$1,000.00) shall be assessed against the delinquent filer for each day thereafter in which the statement of economic interest is not properly filed. The commission shall enroll such assessment as a civil judgment with the circuit clerk in the delinquent filer’s county of residence...”

**Finding Detail:** During the review of the County’s Statement of Economic Interest, the auditor noted the following elected officials had not filed their forms by May 1<sup>st</sup>:

- One Board of Supervisor; and
- One Justice Court Judge.

Failure to file the required Statements of Economic Interest could result in the assessment of fines and enrollment of civil judgment against all non-compliant elected officials.

**Recommendation:** We recommend Jasper County ensure compliance by assuring all public officials file a Statement of Economic Interest each year, as required by state law.

**Official Response:** The Supervisors and Judges will check to make sure the 2019 statements are filed. In the future, we will post reminders to file said reports.

**Repeat Finding:** No.

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**Board of Supervisors, Chancery Clerk, Purchase Clerk, Constables, Circuit Clerk, Sheriff, Sheriff’s Deputies, Justice Court Judges, Tax Collector/Assessor, and Solid Waste Clerk.**

**Finding 13:** Public Officials Should Ensure Compliance with State Law Over Surety Bonds.

**Applicable State Law:** *Section 25-1-15(2), Mississippi Code Annotated (1972)*, requires public employees that are required to give individual bond to obtain a new bond at least every four years concurrent with the County’s normal election cycle.

*Section 25-1-19, Mississippi Code Annotated (1972)*, requires all bonds for public employees should be approved by the Board of Supervisors, and these bonds should be filed and recorded in the Chancery Clerk’s Office; however, the Chancery Clerk’s bond should be filed in the Circuit Clerk’s office.

*Section 19-3-5, Mississippi Code Annotated (1972)*, requires the Board of Supervisors’ bond should not to exceed \$100,000.

*Section 19-4-9, Mississippi Code Annotated (1972)*, requires the County Administrator’s bond should not exceed \$100,000.

*Section 31-7-124, Mississippi Code Annotated (1972)*, requires the Inventory Clerk should be bonded for no less than \$75,000.

*Section 19-19-3, Mississippi Code Annotated (1972)*, requires the Constables should be bonded for no less than \$50,000.

*Sections 27-1-1 and 27-1-9(a), Mississippi Code Annotated (1972)*, requires Deputy Tax Collectors and Deputy Tax Assessors be bonded no less than \$50,000.

Section 19-25-5, Mississippi Code Annotated (1972), requires the Sheriff to be bonded no less than \$100,000.

**Finding Detail:** During the review of the County's surety bonds, the auditor noted the following exceptions:

- The following 41 public officials did not have surety bonds that covered the entire 2019 year:
  - Five Board of Supervisors,
  - Chancery Clerk,
  - Purchase Clerk,
  - Two Constables,
  - Circuit Clerk, Sheriff,
  - Twenty-two Deputy Sheriffs,
  - Two Justice Court Judges,
  - Two Deputy Justice Court Clerks;
  - Justice Court Clerk;
  - Tax Assessor/Collector;
  - Solid Waste Clerk; and
  - Warrant Clerk;
- There was no evidence of bonds for the Deputy Tax Collectors and Deputy Tax Assessors;
- The surety bond for the Solid Waste Clerk was for an indefinite term; and
- The following 30 public officials' bonds were continuation certificates instead of official surety bonds:
  - Five Board of Supervisors;
  - Chancery Clerk;
  - Purchase Clerk;
  - Two Constables;
  - Circuit Clerk;
  - Sheriff;
  - Sixteen Deputy Sheriffs;
  - Two Justice Court Judges; and
  - Tax Assessor/Collector.

A "continuation certificate" is a document that extends the life of the original surety bond and covers only the current period rather than both the current and previous periods.

Failure to have a bond in place for a specific term could limit the amount of available for recovery if a loss occurred over multiple terms, as well as the current term.

**Recommendation:** We recommend the Jasper County Board of Supervisors ensure compliance by implementing effective procedures to ensure that all County officials and employees' bonds meet the requirements of state law.

**Official Response:** We will have surety bonds in place for the length of the term going forward.

**Repeat Finding:** No.

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Jasper County's responses to the findings included in this report were not audited, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



STEPHANIE C. PALMERTREE, CPA, CGMA  
Deputy State Auditor  
Office of the State Auditor