

# MADISON 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**  
Director, *Financial and Compliance Audit Division*



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

# MADISON COUNTY

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## MADISON COUNTY

## **SPECIAL REPORTS**



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

**Shad White  
AUDITOR**

**May 1, 2020**

**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  
Madison County, Mississippi

We have examined Madison 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 Madison 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 Madison 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 did not disclose certain instances of noncompliance with the aforementioned code sections.

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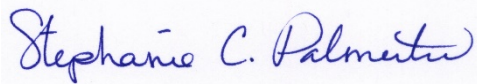
The accompanying schedules of: (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases and (3) Purchases Made Noncompetitively from a Sole Source, are presented in accordance with *Section 31-7-115, Mississippi Code Annotated (1972)*.

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.

Madison 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 Madison 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,



Stephane C. Palmertree, CPA, CGMA  
Director, Financial and Compliance Audit  
Office of the State Auditor

MADISON 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.

MADISON COUNTY  
Schedule of Emergency Purchases  
For the Year Ended September 30, 2019

Schedule 2

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>	<u>Reason for Emergency Purchase</u>
3/4/2019	Stokes Rd Bridge Repair	\$23,560.00	Warren Excavation	Present a danger to the health and safety of the public
5/20/2019	Joe Hall Rd Bridge Repair	\$38,589.50	Key, LLC	Steel pile being sheared from concrete by heavy drift build up
3/18/2019	Railcar Repairs	\$166,250.00	Utility Constructors	Removal and disposal of an existing double CMP and replace railroad tanker car



11/5/2018	Upgrade cell door locks, lights, exterior jail, locks, microphones for	\$20,532.00	MTI Control System	Only vendor that sells control system
12/3/2018	Report wiring modules, unit portals, and record management	\$49,530.00	DCS, Inc	Only vendor for CAD software
2/4/2019	Two (2) Camera Mobile license plate reader systems	\$17,981.00	TCSware	Decision to use ITS contract to connect Mississippi Department of Public Safety
3/18/2019	Three (3) Tasers	\$5,949.00	Axon	Only vendor that supplies tasers per federal court order

SURETY BONDS

<b>MADISON COUNTY</b>				
<b>Schedule of Surety Bonds for County Officials</b>				
<b>For the Year Ended September 30, 2019</b>				
<b>UNAUDITED</b>				
<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Company</u></b>	<b><u>Amount</u></b>	
Sheila Jones	District 1 Supervisor	Liberty Mutual		\$100,000.00
Trey Baxter	District 2 Supervisor	Liberty Mutual		\$100,000.00
Gerald Steen	District 3 Supervisor	Liberty Mutual		\$100,000.00
David Bishop	District 4 Supervisor	Liberty Mutual		\$100,000.00
Paul Griffin	District 5 Supervisor	Liberty Mutual		\$100,000.00
Cheryl Houston	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Kim Arnold	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Holli McCarra	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Cynthia Parker	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Charles Lester	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Jeff Luckett	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Regina Ferguson	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Rhonda Kammerdeiner	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Stacey Toten	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Marie Luckett	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Ivy Brock	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Kimberly Sievers	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Megan Mawhorter	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Gregory Higginbotham	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Susan Edgar	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Shelton Vance	Deputy Chancery Clerk	Liberty Mutual		\$ 50,000.00
Ronald Lott	Chancery Clerk	Liberty Mutual		\$100,000.00
Hardy Crunk	Purchase Clerk	Liberty Mutual		\$ 75,000.00
Kesha Buckner	Purchase Clerk	Liberty Mutual		\$ 75,000.00
Myrtis Sims	Receiving Clerk	Liberty Mutual		\$ 75,000.00
Lynn Thornburg	Assistant Receiving Clerk	Liberty Mutual		\$ 50,000.00
Leeann Sanders	Assistant Receiving Clerk	Liberty Mutual		\$ 50,000.00
Yahatta Johnson	Assistant Receiving Clerk	Liberty Mutual		\$ 50,000.00
Ciara Latiker	Assistant Receiving Clerk	Liberty Mutual		\$ 50,000.00
Amy Miller	Assistant Receiving Clerk	Liberty Mutual		\$ 50,000.00
Jay Hiliard	Inventory Control Clerk	Liberty Mutual		\$ 50,000.00
Brad Harbour	Constable	Liberty Mutual		\$ 50,000.00
Michael Brown	Cosntable	Liberty Mutual		\$ 50,000.00
Johnny Sims	Constable	Liberty Mutual		\$ 50,000.00
William Weisenberger	Constable	Liberty Mutual		\$ 50,000.00
Anita Wray	Circuit Clerk	Liberty Mutual		\$100,000.00
Tina Blount	Deputy Circuit Clerk	Liberty Mutual		\$ 50,000.00

Laurie Prince	Deputy Circuit Clerk	Liberty Mutual	\$ 50,000.00
Fannie Sanders	Deputy Circuit Clerk	Liberty Mutual	\$ 50,000.00
Margaret Jones	Deputy Circuit Clerk	Liberty Mutual	\$ 50,000.00
Wanda Jefferson	Deputy Circuit Clerk	Liberty Mutual	\$ 50,000.00
Monica Henderson	Deputy Circuit Clerk	Liberty Mutual	\$ 50,000.00
Priscilla Blankenship	Deputy Circuit Clerk	Liberty Mutual	\$ 50,000.00
Randall Tucker	Sheriff	Liberty Mutual	\$100,000.00
Bernard Newsome	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Sam Howard	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Tony Alexander	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
James Cannon	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Michael McGowan	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Skyler Smith	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jeffery Harrell	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Tommy Squires	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jeremy Williams	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Matthew Holcomb	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Paul Cox Jr	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
James Mangum	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Daniel Smith	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Kristopher Stone	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jamal Watkins	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Gregory Phillips	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jordan Evans	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
George Smith	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
George Elliot	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Kim Henderson	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
James Knight	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Harold Curtis	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
William Weisenberger	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
William Brock	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Joseph Butler	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Joshua Fish	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Mark Snadridge	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Michael Wilson	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Christopher Abels	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Radford Shearrill	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Randall Grewe	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Richard Davis	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Robert Graves	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Robbin Welch	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Russell Kirby	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Scott McDonald	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Taylor Chastain	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Elton Flax	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Don Hicks	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Albert Jones	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Willian Hudson	Deputy Sheriff	Liberty Mutual	\$ 50,000.00

Jason Barnes	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
John Chapman	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Earl Taylor	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Keith Gerlach	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Cline Wyman	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Rylon Thompson	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jeremiah Thorton	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Kyrie Lucas	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Michael Everett	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Gary Copeland	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Barry Chandler	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Brennan Alexander	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jacoby Cowan	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Andre Jones	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Thomas Luby	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Joel Evans	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
James Hall	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Glen Fox	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Thomas Strait	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Kevin Moffett	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Brian Loveall	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Brad Sullivan	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Joeseeph Mangino	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Richard Ladner	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Slade Moore	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Joshua Farrar	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Michael Rhinewall	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
John Wallace	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Watts Johnson	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Thomas Jones	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jeffery Waldrop	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Christopher Kimbrough	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
David Redd	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
John Garcia	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Kyle Millican	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Charles Clark	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Molly Ratcliff	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Jeffrey Husted	Deputy Sheriff	Liberty Mutual	\$ 50,000.00
Lloyd Spivey	Justice Court Judge	Liberty Mutual	\$ 50,000.00
William Mckinley	Justice Court Judge	Liberty Mutual	\$ 50,000.00
Marsha Stacey	Justice Court Judge	Liberty Mutual	\$ 50,000.00
Martina Griffin	Justice Court Judge	Liberty Mutual	\$ 50,000.00
William Weisenberger	Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Lisa Lee	Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Stephanie Burton	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Richard Davis	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Seth Everett	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Russell Kirby	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00

Tommy Squires	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Michael Wilson	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Mark Sandridge	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Matthew Chastain	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Lauren Canoy	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Sarah Steele	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Sheila Taylor	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
James Ransburg	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Mary Luckett	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Brittany Horn	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Trevell Dixon	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Donovan Gerlach	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Angela Tramble	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Brittany Hollins	Deputy Justice Court Clerk	Liberty Mutual	\$ 50,000.00
Kay Pace	Tax Collector	Liberty Mutual	\$100,000.00
Laura Sullivan	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Lisa Duvall	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Debra Nason	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Lori Butler	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Myrtle Rayburn	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Margaret Hayman	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Brenda McKenzie	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Wanda Lancaster	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Shelia Woodard	Deputy Tax Collector	Liberty Mutual	\$ 50,000.00
Norman Cannady Jr	Tax Assessor	Liberty Mutual	\$ 50,000.00
Nicole Mann	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Sommer Jackson	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Margaret Andeson	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Vent Mixon	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Sue Anglin	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Adriane Odom	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
? Brown	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Brad Harbour	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Christopher Garavelli	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Evelyn Mixon	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Ira Thorn	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
John Fox	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Kathleen Ketchum	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Lisa Coursey	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Christina Hewitt	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Steven Meador	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Leslie Lacour	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Randi Jerome	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Payton Ray	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Don Jorgenson	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Mitchell Doom	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Kimberly Kennedy	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Stacy Powell	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00

Lesly Barthel	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Brent Smith	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Carolyn Bryant	Deputy Tax Assessor	Liberty Mutual	\$ 10,000.00
Jeff Hodgins	Deputy Tax Assessor	RLI Insurance Company	\$ 10,000.00
Shelton Vance	County Administrator	Liberty Mutual	\$100,000.00
Dan Gaillet	County Engineer	Liberty Mutual	\$ 50,000.00
Timothy Bryan	County Engineer	Liberty Mutual	\$ 50,000.00
Cornelius Bacon	Road Manager	Liberty Mutual	\$100,000.00
Virginia Kelley	Veterans Office Assistant	Liberty Mutual	\$ 50,000.00
Kesha Jackson-Buckner	Administrative Assistant	Liberty Mutual	\$ 50,000.00
Curtis Evans, JR	Camden Volunteer Fire Board	Liberty Mutual	\$ 50,000.00
Albert Jones	County Patrolman	Liberty Mutual	\$ 50,000.00
Suzanne Hidalgo	Drug Coordinator 20th District	Liberty Mutual	\$ 50,000.00
Kathy Kehle	Accounting Clerk	Liberty Mutual	\$ 50,000.00
Katina Palmer	Commissioner- Kearney Park Fire Protection	Liberty Mutual	\$ 50,000.00
Tonia Ross	Board Member Kearney Park Fire Protection	Liberty Mutual	\$ 50,000.00
Timothy Rogers	Board Member Kearney Park Fire Protection	Liberty Mutual	\$ 50,000.00
Stephen Sessions	Board Member Kearney Park Fire Protection	Liberty Mutual	\$ 50,000.00
Lisha Edwards	Court Reporter	Liberty Mutual	\$ 2,000.00
Laurie Abraham	Court Reporter	Liberty Mutual	\$ 2,000.00
Valencia Buggs	Board Member West Madison Utility District	Liberty Mutual	\$ 50,000.00
Larry Bennett	Commissioner West Madison Utility District	Liberty Mutual	\$ 50,000.00
Scott Colson	Commissioner West Madison Utility District	Liberty Mutual	\$ 50,000.00
Letitia Reeves	Commissioner West Madison Utility District	Liberty Mutual	\$ 50,000.00
Mary Walden	Court Reporter	RLI Insurance Company	\$ 2,000.00
Jessica Culpepper	Adult Drug Court Coordinator	Liberty Mutual	\$ 50,000.00
Richard Tolbert	County Surveyor	Liberty Mutual	\$ 50,000.00
Cheryl Horn	Court Clerk	Liberty Mutual	\$ 50,000.00
Kyrie Lucas SR	County Patrol Officer	Liberty Mutual	\$ 50,000.00
Michael Everett	County Patrol Officer	Liberty Mutual	\$ 50,000.00
Robert Graves	Court Clerk	Liberty Mutual	\$ 50,000.00
Gregory Higginbotham	Comptroller	Liberty Mutual	\$ 50,000.00



**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  
Madison 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 Ensure Compliance with State Laws over the Statements of Economic Interest.

**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..."

**Finding Detail:** During the review of the County's Statements of Economic Interest, the auditors noted the following County Officials did not file Statements of Economic Interest before the required date of May 1, 2019:

- One (1) member of the Board of Supervisors; and

- Two (2) Justice Court Judges

Failure to file the required Statement of Economic Interest could result in the assessment of fines and enrollment of civil judgement against all noncompliant elected officials.

**Recommendation:** We recommend the Board of Supervisors file the Statement of Economic Interest annually, no later than May 1<sup>st</sup> of each year, that such official holds office, regardless of the duration, as required by state law.

**Official Response:** This report is not filed through Madison County. The noted individuals have been advised.

**Repeat Finding:** No.

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**Finding 2:** Public Officials Should Inspect all County Roads and Bridges, and File a Certification Under Oath of Their Inspections.

**Applicable State Law:** *Section 65-7-117, Mississippi Code Annotated (1972)*, states “Each member shall file with the clerk of the board a report, under oath, of the condition of the roads and bridges inspected by him with recommendations by him for a four-year plan for construction and major maintenance of such roads and bridges. Based upon such reports, the board of supervisors shall, on or before February 1, 1990, and on or before February 1 of each year thereafter, adopt and spread upon its minutes a four-year plan for the construction and maintenance of county roads and bridges. The plan may be amended at any time by a vote of the majority of the members of the board of supervisors.”

**Finding Detail:** During the review of the Board minutes, no evidence was found that the Supervisors inspected all the County roads and bridges.

Failure to inspect all County road and bridges and file a certification under oath of their inspections could result in the lack of funding for the County road and bridge funds.

**Recommendation:** We recommend the Board of Supervisors should inspect all roads, bridges, and ferries in each district and spread a certification of their inspections on the Board Minutes as required by state law.

**Official Response:** Madison County will comply with annual road inspections.

**Repeat Finding:** No.

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**Finding 3:** The Board of Supervisors Should Ensure Compliance with State Laws Over Surety Bonds.

**Applicable State Law:** *Section 25-1-15(1) and Section 25-1-15(2), Mississippi Code Annotated (1972)*, state, in part, that a new bond in the amount required by law shall be secured at the beginning of each new term of office or every four years whichever is less for public officials and employees, respectively.

**Finding Detail:** As a result of audit procedures performed, the auditors noted that the following County employees and officials did not possess a current surety bond on file; instead, they had continuation certificates:

- Fifteen (15) Deputy Chancery Clerks;
- Purchase Clerk;
- Receiving Clerk;
- Four (4) Assistant Receiving Clerks;
- Inventory Control Clerk;
- Six (6) Deputy Circuit Clerks;
- Sixty-Seven (67) Deputy Sheriffs;



- County Administrator;
- County Engineer; and
- Road Manager.

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 Board of Supervisors ensure that all County employees and officials are properly bonded, and the bonds cover the full fiscal year.

**Official Response:** Madison County will secure surety bonds on the individuals in these positions.

**Repeat Finding:** No.

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### **Chancery Clerk**

**Finding 4:** Public Officials Should Ensure Compliance with State Law over Inter-Local Agreements.

**Applicable State Law:** *Section 17-11-13, Mississippi Code Annotated (1972)*, states, “Every agreement made by a local governmental unit hereunder shall, prior to and as a condition precedent to its entry into force, be submitted to the Attorney General of this state who shall determine whether the agreement is in proper form and compatible with the laws of this state. No agreement may be considered that does not cite the specific authority under which each of the local governing units involved may exercise the powers necessary to fulfill the terms of the joint agreement. The Attorney General shall approve any such agreement submitted to him hereunder unless he shall find that it does not meet the conditions set forth herein and elsewhere in the laws of this state and shall detail in writing addressed to the governing bodies of the units concerned the specific respects in which the proposed agreement fails to meet the requirements of law.” Additionally, at the beginning of each new term of office, there should be a new agreement approved by both the Board of Supervisors and the City Council in the collection of property tax agreements.

**Finding Detail:** During the testing of Madison County Chancery Clerk’s fee journal, the auditors noted that the Chancery Clerk received 3% revenue for the redemption of city land taxes for municipalities. The County does not have current agreements with the municipalities, approval of the Board of Supervisors nor approval of the Mississippi Attorney General.

Failure of the Chancery Clerk to have all agreements approved by the Board and the Attorney General each term could result in the overpayment of salary to the Chancery Clerk outside the CAP and resulted in noncompliance with *Section 17-11-13*.

**Recommendation:** We recommend the Chancery Clerk ensure that all agreements are approved by the Board of Supervisors, City Council, and Attorney General each new term, as required by state law.

**Official Response:** Madison County will secure current agreements.

**Repeat Finding:** No.

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### **Circuit Clerk**

**Finding 5:** Public Officials Should Ensure Compliance with State Laws over Statutorily-Imposed Limits as County

Registrar.

**Applicable State Law:** *Section 23-15-225(1)(c), Mississippi Code Annotated (1972)*, states, "... For counties with a total population of more than fifty thousand (50,000) and not more than one hundred thousand (100,000), an amount not to exceed Twenty-Three Thousand Dollars but not less than Nine Thousand Two Hundred Dollars (\$9,200.00)."

**Finding Detail:** During the testing of the Circuit Clerk's payroll, the auditors noted the Circuit Clerk was overpaid **\$1,908** as the County Registrar.

Failure to use the 2010 Population resulted in the Circuit Clerk being overpaid as the County Register for 2019 and resulted in noncompliance with *Section 23-15-225(1)(c)*.

**Recommendation:** We recommend the Circuit Clerk strengthen procedures to ensure the correct Census numbers for the County is used to figure the salary as County Registrar and repay the County **\$1,908** for 2019.

**Official Response:** This was an accidental oversight. I have returned the funds to the County, as evidenced by the attached copy of the check for **\$1,908**.

**Auditor's Note:** The Circuit Clerk **\$1,908** payment was receipted on 4/30/2020.

**Repeat Finding:** No.

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**Finding 6:** Public Officials Ensure Payments to the Circuit Clerk for Election Allowance Should not Exceed \$2,500.

**Applicable State Law:** *Section 23-15-225(5), Mississippi Code Annotated (1972)*, states, "The circuit clerk shall, in addition to any other compensation provided for by law, be entitled to receive as compensation from the board of supervisors the amount of Two Thousand Five Hundred Dollars (\$2,500.00) per year. This payment shall be for the performance of his or her duties in regard to the conduct of elections and the performance of his or her other duties."

**Finding Detail:** During the testing of the Circuit Clerk's salary, we noted the Circuit Clerk was overpaid **\$205** for the Election Allowance for 2019.

Failure to comply with *Section 23-15-225(5)* resulted in the Circuit Clerk being overpaid for the election allowance.

**Recommendation:** We recommend the Circuit Clerk ensure compliance with *Mississippi Code Section 23-15-225(5)*.

**Official Response:** This was an accidental oversight. I have returned the funds to the County, as evidenced by the attached copy of the check for **\$205**.

**Auditor's Note:** The Circuit Clerk **\$205** payment was receipted on 4/30/2020.

**Repeat Finding:** No.

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## **Sheriff**

**Finding 7:** Public Officials Should Submit to the Board of Supervisors the Required Log of Meals Served to Prisoners Each Month.

**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 logs 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 Board minutes, we noted the Sheriff did not present the meal logs to the Board monthly; however, the Board paid all meal claims. Because the meal logs were not 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 the 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 Sheriff implement controls to ensure that the monthly meal logs are filed and are spread across the Board minutes, as required by state law.

**Official Response:** Will correct by presenting a meal log to the Board of Supervisors at the 1<sup>st</sup> Board Meeting of each month.

**Repeat Finding:** No.

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**Finding 8:** Public Officials Should Obtain Bids for Feeding The Prisoners Contracts within the County Jail.

**Applicable State Law:** *Section 19-25-73(1)(a), Mississippi Code Annotated (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 food for the prisoners, and the contract shall be awarded after taking bids as provided by law for other county contracts.”

**Finding Detail:** During audit procedures performed in the Sheriff’s office, the auditors noted there were no bids taken for the feeding of County Jail prisoners before signing a contract with a caterer.

Failure to solicit, obtain, and approve bids for the feeding of prisoners resulted in the lowest and best bid not being obtained, a violation of *Section 19-25-73(1)(a)*.

**Recommendation:** We recommend the Board of Supervisors and Sheriff ensure bids are solicited, obtained, and approved for the feeding of the county jail prisoners before contracts are signed and implemented, as required by state law.

**Official Response:** Madison County Sheriff Department will comply with the finding.

**Repeat Finding:** No.

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### **Tax Collector and Tax Assessor**

**Finding 9:** Public Officials Should Ensure Compliance with State Law over Inter-Local Agreements.

**Applicable State Law:** *Section 17-11-13, Mississippi Code Annotated (1972)*, states, “Every agreement made by a local governmental unit hereunder shall, prior to and as a condition precedent to its entry into force, be submitted to the Attorney General of this state who shall determine whether the agreement is in proper form and compatible with the laws of this state. No agreement may be considered that does not cite the specific authority under which each of the local governing units involved may exercise the powers necessary to fulfill the terms of the joint agreement. The Attorney General shall approve any such agreement submitted to him hereunder unless he shall find that it does not meet the conditions set forth herein and elsewhere in the laws of this state and shall detail in writing addressed to the governing bodies of the units concerned the specific respects in which the proposed agreement fails to meet the requirements of

law.” Additionally, at the beginning of each new term of office, there should be a new agreement approved by both the Board of Supervisors and the City Council in the collection of property tax agreements.

**Finding Detail:** During the testing of the Madison County Tax Collector and Tax Assessor salaries, the auditors noted the Tax Collector and Tax Assessor received revenue for the redemption of city land taxes for municipalities. The County does not have current agreements with the municipalities, approval of the Board of Supervisors nor approval of the Mississippi Attorney General. The Tax Collector and Tax Assessor are in violation of *Mississippi Code Section 17-11-13*.

Failure to renew inter-local agreements with each new term of office could result in the Tax Assessor and Tax Collector being overpaid, and resulted in the new Board of Supervisors and City Council Member being responsible for the prior Board’s liability.

**Recommendation:** We recommend the Tax Collector and Tax Assessor ensure there are agreements approved by the Board of Supervisors, City Council, and Attorney General each new term of office, which is every four (4) years.

**Official Response:** Madison County will secure current agreements.

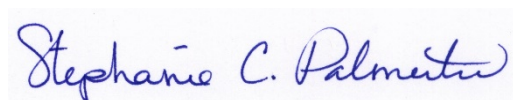
**Repeat Finding:** No.

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Madison County’s responses to the findings included in this report were not audited, and accordingly, we express no opinion on them. Minor grammatical changes may have been made to responses in order to provide clarity. These changes did not change the substance of the Official Response.

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,

A handwritten signature in blue ink that reads "Stephanie C. Palmertree". The signature is fluid and cursive, with the first name being the most prominent.

STEPHANIE C. PALMERTREE, CPA, CGMA  
Director, Financial and Compliance Audit  
Office of the State Auditor