

# BENTON COUNTY MISSISSIPPI

## COMPLIANCE REPORT

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Compliance Special Reports

For the year ended *September 30, 2020*

**SHAD WHITE**

**State Auditor**

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

*Deputy State Auditor*

**Joe E. McKnight, CPA**

*Director, County Audit Section*



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

**BENTON COUNTY**

**TABLE OF CONTENTS**

SPECIAL REPORTS.....	<u>4</u>
Independent Accountant's Report on Central Purchasing System, Inventory Control System and Purchase Clerk Schedules (Required By <i>Section 31-7-115, Mississippi Code Annotated 1972</i> ).....	<u>5</u>
Limited Internal Control and Compliance Review Management Report.....	<u>10</u>
Schedule of Surety Bonds.....	<u>18</u>

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## BENTON COUNTY

## SPECIAL REPORTS



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

**Shad White  
AUDITOR**

**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  
Benton County, Mississippi

We have examined Benton County, Mississippi's (the County) 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, 2020. The Board of Supervisors of Benton County, Mississippi, is responsible for the County's compliance with those requirements.

Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Benton 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 control 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.

Benton County, Mississippi, complied with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2020.

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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)*.

This report is intended for use in evaluating Benton 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,

A handwritten signature in black ink, reading "Joe E. Mcknight". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

JOE E. MCKNIGHT  
Director, County Audit Section  
Office of the State Auditor

BENTON COUNTY

Schedule 1

Schedule of Purchases Not Made from the Lowest Bidder  
For the Year Ended September 30, 2020

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



BENTON COUNTY  
Schedule of Emergency Purchases  
For the Year Ended September 30, 2020

Schedule 2

Our tests did not identify any emergency purchases.

BENTON COUNTY

Schedule 3

Schedule of Purchases Made Noncompetitively From a Sole Source  
For the Year Ended September 30, 2020

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



**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  
Benton 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 2020 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 Law over Signing of Minutes.

**Applicable State Law:** *Section 19-3-27, Mississippi Code Annotated (1972)*, states, "The minutes of each day's proceedings shall either (a) be read and signed by the president or the vice president, if the president is absent or disabled, so as to prevent his signing of the minutes, on or before the first Monday of the month following the day of adjournment of any term of the board of supervisors; or (b) be adopted and approved by the board of supervisors as the first order of business on the first day of the next monthly meeting of the board."

**Finding Detail:** During our review of Benton County, auditors noted the October 2020 board minutes have not been signed as of February 25, 2021.

Failure to sign board minutes, as required by state law, resulted in noncompliance with the aforementioned code section.

**Recommendation:** We recommend that the Board of Supervisors' president sign the board minutes on or before the first Monday of the month following the day of adjournment.

**Official Response:** We will ensure that the Board minutes are signed in a timely manner.

**Repeat Finding:** No.

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**Finding 2:** Public Officials Should Ensure Compliance with State Law over Securing Surety Bonds.

**Applicable State Law:** *Section 25-1-15(2), Mississippi Code Annotated (1972)*, states, “A new bond in an amount not less than that required by law shall be secured upon employment and coverage shall continue by the securing of a new bond every four (4) years concurrent with the normal election cycle of the Governor or with the normal election cycle of the local government applicable to the employee.”

*Section 27-1-3, Mississippi Code Annotated (1972)*, states, “The assessor may, with the approval of the board of supervisors of the county, appoint deputies, who shall take the oath of office, and shall be required by the assessor to give bond to him in an amount not less than Ten Thousand Dollars (\$10,000.00) for the faithful discharge of their duties. The appointment shall be in writing, filed with the clerk of the board of supervisors, whose approval shall be entered on the minutes of such board.”

**Finding Detail:** During our review of Benton County, auditors noted the following exceptions with the County’s surety bonds:

- One (1) Deputy Tax Assessor did not have a surety bond in the amount of \$10,000, as required by *Section 27-1-3, Mississippi Code Annotated (1972)*.
- The following individuals’ bonds were renewals rather than new bonds:
  - One (1) Constable
  - Coroner
  - Blanket Bond in the amount of \$3,485,000 that covers sixty-three (63) employees’ surety bonds.

Failure to have bonds in place for a specific term of office could limit the amount available for recovery if a loss occurred over multiple terms. Additionally, failure to comply with the state statute, by being correctly and sufficiently bonded, could result in the loss of public funds.

**Recommendation:** We recommend the County to ensure that all public officials and employees required to give individual bond are correctly bonded. Also, the County should ensure that new bonds are secured every four (4) years concurrent with the normal election cycle of the Governor or with the normal election cycle of the local government applicable to the employee, as statutorily required.

**Official Response:** We have added the Deputy Tax Assessor to our bonds. The bonding company listed the Coroner’s bond and the blanket bond as “Renewals.” She stated those are new bonds. The Constable’s bond was also listed as a Renewal but was a new bond with current dates listed. We will consult with the bonding agent to ensure that all future bonds are new bonds, rather than renewals.

**Auditor’s Note:** A new bond should have a new bond number and should be secured every four (4) years. A renewal only extends the life of the original surety bond and could limit the amount available for recovery if a loss occurred over multiple terms.

**Repeat Finding:** No.

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**Finding 3:** Public Officials Should Ensure Compliance with State Law over Statutory Fees.

**Applicable State Law:** *Section 25-3-3(6), Mississippi Code Annotated (1972)*, states, “In addition to all other compensation paid to assessors and tax collectors, the board of supervisors of a county shall allow for such assessor or tax collector, or both, to be paid additional compensation when there is a contract between the county and one or more municipalities providing that the assessor or tax collector, or both, shall assess or collect taxes, or both, for the municipality or municipalities; and such assessor or tax collector, or both, shall be authorized to receive such additional compensation from the county and/or the municipality or municipalities in any amount allowed by the county and/or the municipality or municipalities for performing those services.”

*Section 25-7-27(1)(f), Mississippi Code Annotated (1972)*, states, “For serving all warrants and other process and attending all trials in state cases in which the state fails in the prosecution, to be paid out of the county treasury on the allowance of the board of supervisors without itemization, subject, however, to the condition that the marshal or constable must not have overcharged in the collection of fees for costs, contrary to the provisions of this section, annually \$2,500.00.”

**Finding Detail:** During our review of Benton County, auditors noted the following exceptions with statutory fees:

- The County failed to compensate the Tax Assessor/Collector for assessing/collecting the taxes of municipalities; and
- The County failed to increase the Constables’ compensation for State Fail Cases.

Failure to compensate the Public Officials, as is statutory required, results in noncompliance with the aforementioned code sections.

**Recommendation:** We recommend that the Board of Supervisors ensure Public Officials are appropriately compensated for all statutory fees, as required by state laws.

**Official Response:** The County and the municipalities are working together to compensate the Tax Collector for the collection of the city taxes. An interlocal agreement will be entered into between the County and the municipalities defining the amount of compensation.

**Repeat Finding:** No.

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**Finding 4:** 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, “The provisions of this section shall not be construed to prohibit any retiree, regardless of age, from being employed and drawing a retirement allowance either:

- (a) For a period of time not to exceed one-half (½) of the normal working days for the position in any fiscal year during which the retiree will receive no more than one-half (½) of the salary in effect for the position at the time of employment, or
- (b) For a period of time in any fiscal year sufficient in length to permit a retiree to earn not in excess of twenty-five percent (25%) of retiree’s average compensation.

Per the documentation prescribed by PERS, “If a retiree chooses to serve in local elected office and continue in retirement, he or she must file annually Form 9C, *County/Municipal Elected Official Reemployment Acknowledgement/ Election*. For purposes of the reemployment limitations, county elected positions include: supervisor, chancery clerk, circuit clerk, tax assessor, tax collector (if separate from tax assessor), sheriff, county surveyor, justice court judge, county/youth court judge, constable, county coroner or medical examiner, elected county prosecutor/elected county attorney, and elected superintendent of education. Municipal elected positions include: mayor, alderperson (councilperson or selectperson), police chief or marshal, municipal judge, tax collector, tax assessor, and city or town clerk.”

**Finding Detail:** During our review of Benton County, auditors noted the following exceptions with the reemployment of retired public employees:

- The County was unable to provide the PERS Form 9C for a retired Justice Court Judge;
- The County failed to submit the PERS forms for Fiscal Year 2020. Per inquiry, the forms are only submitted when the retired employee returns to work, rather than each new term. The County should also ensure documentation is maintained to verify the date of the submission; and
- One (1) instance where a PERS Form 4B was submitted for an elected official rather than a PERS Form 9C.

**Recommendation:** We recommend the County ensure new forms are submitted within five (5) days of reemployment or each new term the individual is elected/appointed to office.

**Official Response:** Both judges have new forms on 9C and 4B. I will have them complete new forms at the beginning of each new term.

**Repeat Finding:** No.

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#### **Chancery Clerk.**

**Finding 5:** Public Officials Should Strengthen Controls to Ensure Proper Segregation of Duties in the Chancery Clerk's Office.

**Internal Control Deficiency:** An effective system of internal controls should include an adequate segregation of duties.

**Finding Detail:** During our review of Benton County, auditors noted that there were inadequate segregation of duties in the Chancery Clerk's office. The Bookkeeper receipted payments, made deposits, reconciled bank statements, and made settlements.

Failure to segregate duties and reconcile bank accounts to the cash journal could result in fraud or the loss of public funds.

**Recommendation:** We recommend that the Chancery Clerk take the necessary steps to ensure that adequate segregation of duties regarding the collection and disbursement functions is implemented.

**Official Response:** We are a small county with limited funds. We are making every effort to segregate duties within our office.

**Repeat Finding:** No.

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#### **Circuit Clerk.**

**Finding 6:** Public Officials Should Ensure Compliance with State Law over Proper Completion of the Annual Financial Report.

**Applicable State Law:** *Section 9-1-43(4), Mississippi Code Annotated (1972)*, states, "...The following monies paid to the circuit clerk shall be subject to the salary limitation prescribed under subsection (1): (a) all fees required by law to be collected for the filing, recording or abstracting of any bill, petition, pleading or decree in any civil action in circuit court; (b) copies of any documents; and (c) any other monies or commissions from private or governmental sources for statutory functions which are not to be held by the court in a trust capacity."

*Section 9-1-45(1), Mississippi Code Annotated (1972)*, states, "Each chancery and circuit clerk shall file, not later than April 15 of each year, with the State Auditor of Public Accounts a true and accurate annual report on a form to be designed and supplied to each clerk by the State Auditor of Public Accounts immediately after January 1 of each year. The form shall include the following information: (a) revenues subject to the salary cap, including fees; (b) revenues not subject to the

salary cap; and (c) expenses of office, including any salary paid to a clerk's spouse or children. Each chancery and circuit clerk shall provide any additional information requested by the Public Employees' Retirement System for the purpose of retirement calculations."

**Finding Detail:** During our review of Benton County, auditors noted the following errors on the Annual Financial Report as prepared by the Circuit Clerk:

- The Clerk failed to properly report income from Judgement Enroll/Cancel in the amount of \$1,136; and
- The Clerk included contributions paid to PERS as an expense, in the amount of \$6,050.00, twice.

Failure to prepare the Annual Financial Report correctly may result in improper calculation of salary limitations, retirement contributions, as well as the amount due to the County.

**Recommendation:** We recommend the Circuit Clerk prepare the Annual Financial Report accurately in the future and if already submitted, complete and submit an amended report to the Office of State Auditor and PERS.

**Official Response:** Will be corrected next year and will amend.

**Repeat Finding:** No.

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**Finding 7:** Public Officials Should Ensure Compliance with State Law over Timely Deposits.

**Applicable State Law:** *Section 25-1-72, Mississippi Code Annotated (1972)*, states, "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 our review of Benton County, auditors noted ten (10) of the fifteen (15) receipts tested were not deposited until two (2) to seven (7) business days after the monies were receipted in the Circuit Clerk's office.

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

**Recommendation:** We recommend that the Circuit Clerk deposit monies the same day or the next business day after the monies are receipted.

**Official Response:** Will be corrected next year.

**Repeat Finding:** No.

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**Finding 8:** Public Officials Should Strengthen Controls to Ensure Proper Segregation of Duties in the Circuit Clerk's Office.

**Internal Control Deficiency:** An effective system of internal controls should include an adequate segregation of duties.

**Finding Detail:** During our review of Benton County, auditors noted that there were inadequate segregation of duties in the Circuit Clerk's Office. The Circuit Clerk made deposits, took deposits to the bank, reconciled bank statements, and made settlements.

Failure to segregate duties could result in fraud or the loss of public funds.

**Recommendation:** We recommend that the Circuit Clerk take the necessary steps to ensure that adequate segregation of duties regarding the collection and disbursement functions is implemented.

**Official Response:** Will be corrected next year.

**Repeat Finding:** No.

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**Justice Court Clerk.**

**Finding 9:** Public Officials Should Strengthen Controls to Ensure Proper Segregation of Duties in the Justice Court Clerk's Office.

**Internal Control Deficiency:** An effective system of internal controls should include an adequate segregation of duties.

**Finding Detail:** During our review of Benton County, auditors noted that there were inadequate segregation of duties in the Justice Court Clerk's office. The Clerk receipted payments, took deposits to the bank, reconciled bank statements, and made settlements.

Failure to segregate duties could result in fraud or the loss of public funds.

**Recommendation:** We recommend that the Justice Court Clerk take the necessary steps to ensure that adequate segregation of duties regarding the collection and disbursement functions is implemented.

**Official Response:** I will continually try to improve my office.

**Repeat Finding:** No.

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**Sheriff.**

**Finding 10:** Public Officials Should Ensure Compliance with State Law over Monthly Settlements.

**Applicable State Law:** *Section 19-25-13, Mississippi Code Annotated (1972)*, states, "All fees and charges for services heretofore collected by sheriffs shall be collected by the sheriff and paid monthly into the general fund of the concerned county."

**Finding Detail:** During our review of Benton County, auditors noted that the Sheriff failed to settle all fees and charges for March 2020 and each month from May 2020 through February 2021. Due to this noncompliance, the Sheriff needs to settle \$9,751 to the County's General Fund and \$18,685 to the Justice Court.

Failure to settle monies to the proper authorities could result in the loss or misappropriation of public funds.

**Recommendation:** We recommend the Sheriff settle all fees and charges collected to the proper party and ensures that all settlements are made on a timely basis in accordance with state law.

**Official Response:** We will settle all fees monthly.

**Repeat Finding:** No.

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**Finding 11:** Public Officials Should Ensure Compliance with State Law over Timely Deposits.

**Applicable State Law:** *Section 25-1-72, Mississippi Code Annotated (1972)*, states, "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 our review of Benton County, auditors noted fourteen (14) of the fifteen (15) receipts tested were not deposited until two (2) to fourteen (14) business days after the monies were receipted in the Sheriff's Office.

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

**Recommendation:** We recommend the Sheriff deposit monies the same day or the next business day after the monies are receipted.

**Official Response:** I will make a deposit daily.

**Repeat Finding:** No.

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**Finding 12:** Public Officials Should Strengthen Controls to Ensure Proper Segregation of Duties in the Sheriff's Office.

**Internal Control Deficiency:** An effective system of internal controls should include an adequate segregation of duties and the reconciliation of the bank accounts to the corresponding cash journal.

**Finding Detail:** During our review of Benton County, auditors noted the following internal control exceptions:

- According to the office narrative, the Bookkeeper makes deposits, takes deposits to the bank, reconciles bank statements, and makes settlements. However, we noted in our testwork, the bank statements are not reconciled and settlements for March 2020 and each month from May 2020 to September 2020 were not completed; and
- Bank accounts are not reconciled monthly to the corresponding cash journal.

Failure to segregate duties and reconcile bank accounts to the cash journal could result in fraud or the loss of public funds.

**Recommendation:** We recommend the Sheriff take the necessary steps to ensure that adequate segregation of duties regarding the collection and disbursement functions implemented.

**Official Response:** The bank statements will be reconciled.

**Repeat Finding:** No.

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### **Tax Assessor/Collector.**

**Finding 13:** Public Officials Should Strengthen Controls to Ensure Proper Segregation of Duties in the Tax Assessor/Collector's Office.

**Internal Control Deficiency:** An effective system of internal controls should include an adequate segregation of duties.

**Finding Detail:** During our review of Benton County, auditors noted that there were inadequate segregation of duties in the Tax Assessor/Collector's office. The Tax Assessor/Collector performs all bookkeeping tasks, such as collecting taxes, making deposits, posting deposits, reconciling the monthly reports, and preparing monthly settlements.

Failure to segregate duties adequately, could result in fraud or the loss of public funds.

**Recommendation:** We recommend that the Tax Assessor/Collector take the necessary steps to ensure that adequate segregation of duties regarding the collection and disbursement functions is implemented.

**Official Response:** Will also address with Board of Supervisors the need for additional staff. With two clerks and myself, it's very difficult not to have multiple duties. Will try to have bookkeeper hired to reduce this.

**Repeat Finding:** No.

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Benton 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 County 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 black ink, appearing to read "Joe E. Mcknight", written in a cursive style.

JOE E. MCKNIGHT  
Director, County Audit Section  
Office of the State Auditor

BENTON COUNTY  
Schedule of Surety Bonds for County Officials  
For the Year Ended September 30, 2020  
UNAUDITED

Name	Position	Company	Bond
Christian Graves Shoup	Supervisor District 1	Travelers Casualty and Surety Company	\$100,000
James Griffin	Supervisor District 2	Travelers Casualty and Surety Company	\$100,000
James Lowry	Supervisor District 3	Travelers Casualty and Surety Company	\$100,000
Tommy Fortner	Supervisor District 4	Travelers Casualty and Surety Company	\$100,000
Ricky Wayne Pipkin, Sr.	Supervisor District 5	Travelers Casualty and Surety Company	\$100,000
Marlene H. McKenzie	Chancery Clerk	Travelers Casualty and Surety Company	\$100,000
Cindy Wilson	Deputy Chancery Clerk	Travelers Casualty and Surety Company	\$50,000
Teleshia Everett	Deputy Chancery Clerk	Travelers Casualty and Surety Company	\$50,000
Marlene H. McKenzie	Comptroller	Travelers Casualty and Surety Company	\$100,000
Marlene H. McKenzie	Purchase Clerk	Travelers Casualty and Surety Company	\$100,000
Marjorie Jimmerson	Assistant Purchase Clerk	Travelers Casualty and Surety Company	\$50,000
Teleshia Everett	Assistant Purchase Clerk	Travelers Casualty and Surety Company	\$50,000
Collin Mills	Receiving Clerk	Travelers Casualty and Surety Company	\$75,000
Joe Harris	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Clarence Kimbrough	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Alonzo Tucker	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Marc Steele	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Ronnie Briscoe	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Margaret Taylor	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Cindy Wilson	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Pearlie Thompson	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Margorie Jimmerson	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Teleshia Everett	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Jerry Estes	Assistant Receiving Clerk	Travelers Casualty and Surety Company	\$50,000
Cindy Wilson	Inventory Clerk	Travelers Casualty and Surety Company	\$75,000
James Williams	Constable	Travelers Casualty and Surety Company	\$50,000
Robert O'Neil Dickerson	Constable	Travelers Casualty and Surety Company	\$50,000
Joshua Shane Ward	Constable	Travelers Casualty and Surety Company	\$50,000
Larry Hobson	Coroner	Travelers Casualty and Surety Company	\$50,000
Kathy M. Graves	Circuit Clerk	Travelers Casualty and Surety Company	\$100,000
Lakeisha Fuller	Deputy Circuit Clerk	Travelers Casualty and Surety Company	\$100,000
Albert Arnold McMullen	Sheriff	Travelers Casualty and Surety Company	\$100,000
Aaron Robby Goolsby, Jr.	Sheriff	Travelers Casualty and Surety Company	\$100,000
Bobby Dickerson	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Brent Kuhl	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Charles Peters	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Charlie Fortner	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Clint Moffitt	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Cody Teel	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Derek Hobson	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Frank Peters	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000

## BENTON COUNTY

## Schedule of Surety Bonds for County Officials

For the Year Ended September 30, 2020

UNAUDITED

Name	Position	Company	Bond
Gary Byrd	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Gerald Lollar	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Glenn Cooke	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Harold Nicholson	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Jacky Stanton	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
James Williams	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Janice Fortner	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Jeff King	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Joe Batts	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Kenneth Jones	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Margaret Taylor	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Mark Aldridge	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Michael Garner	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Michael Roberson	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Pete Samples	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Randy Hobson	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Rick Preciado	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Robert Fortner	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Scott Poff	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Shane Ward	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Sweetie Wooten	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Tony Poplar	Deputy Sheriff	Travelers Casualty and Surety Company	\$50,000
Adam Zellner	Jailor	Travelers Casualty and Surety Company	\$10,000
Angela Tallie	Jailor	Travelers Casualty and Surety Company	\$10,000
Charles Forter	Jailor	Travelers Casualty and Surety Company	\$10,000
Christopher Hall	Jailor	Travelers Casualty and Surety Company	\$10,000
Daniel Phillips	Jailor	Travelers Casualty and Surety Company	\$10,000
Daniel Ross	Jailor	Travelers Casualty and Surety Company	\$10,000
Darius Dukes	Jailor	Travelers Casualty and Surety Company	\$10,000
Early Smith	Jailor	Travelers Casualty and Surety Company	\$10,000
James Couch	Jailor	Travelers Casualty and Surety Company	\$10,000
Kristy O'Dell	Jailor	Travelers Casualty and Surety Company	\$10,000
Leon Crawford	Jailor	Travelers Casualty and Surety Company	\$10,000
Macy McKaughan	Jailor	Travelers Casualty and Surety Company	\$10,000
Robert Rogers	Jailor	Travelers Casualty and Surety Company	\$10,000
Roger Elliot	Jailor	Travelers Casualty and Surety Company	\$10,000
Stacey Duncan	Jailor	Travelers Casualty and Surety Company	\$10,000
Stanley Warren	Jailor	Travelers Casualty and Surety Company	\$10,000
Willie Brown	Jailor	Travelers Casualty and Surety Company	\$10,000
Margaret Taylor	Dispatcher	Travelers Casualty and Surety Company	\$50,000
Connie Strickland	Dispatcher	Travelers Casualty and Surety Company	\$50,000

BENTON COUNTY

Schedule of Surety Bonds for County Officials

For the Year Ended September 30, 2020

UNAUDITED

Name	Position	Company	Bond
Teresa Conan	Dispatcher	Travelers Casualty and Surety Company	\$50,000
Earl Phillips	Dispatcher	Travelers Casualty and Surety Company	\$50,000
Kashuna Ross	Dispatcher	Travelers Casualty and Surety Company	\$50,000
Brody Lee Childers	Justice Court Judge	Travelers Casualty and Surety Company	\$100,000
Gary McBride	Justice Court Judge	Travelers Casualty and Surety Company	\$100,000
Felicia Washington	Justice Court Clerk	Travelers Casualty and Surety Company	\$50,000
Karen Moody	Deputy Justice Court Clerk	Travelers Casualty and Surety Company	\$50,000
Shannon Wilburn	Tax Assessor/Collector	Travelers Casualty and Surety Company	\$100,000
Collin Mills	Deputy Tax Collector	Travelers Casualty and Surety Company	\$50,000
Pearlie Thompson	Deputy Tax Collector	Travelers Casualty and Surety Company	\$50,000
Rhonda Reno	Deputy Tax Collector	Travelers Casualty and Surety Company	\$50,000
Stanley Poff	Deputy Tax Collector	Travelers Casualty and Surety Company	\$50,000
Kenneth P. Geno, Jr.	County Engineer	Travelers Casualty and Surety Company	\$50,000