

DESOTO COUNTY, MISSISSIPPI
COMPLIANCE SPECIAL REPORT:
LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW
AND
SCHEDULE OF SURETY BONDS FOR THE DISTRICT OFFICIALS
For the Year Ended September 30, 2020



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DESOTO COUNTY, MISSISSIPPI
COMPLIANCE SPECIAL REPORT:
LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW
For the Year Ended September 30, 2020

Members of the Board of Supervisors
Desoto County, Mississippi

In planning and performing our audit of the financial statements of DeSoto County, Mississippi for the year ended September 30, 2020, we considered DeSoto County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to DeSoto County, Mississippi's financial reporting, 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. This report does not affect our report dated March 14, 2022, on the financial statements of DeSoto County, Mississippi

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. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

The results of our review procedures and compliance tests identified certain immaterial instances of noncompliance with state laws and regulations that are opportunities for strengthening internal controls and operating efficiency. Our finding(s), recommendation(s), and your response(s) are disclosed below:

Board of Supervisors

Finding 1: Public officials were not in compliance with the filing of the statement of economic interest in accordance with state law.

Repeat Finding; Yes, 2019 Finding 3

Criteria: Applicable State Law: *Section 25-4-25(a), Mississippi Code Annotated (1972)*, states, "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(1)(a), Mississippi Code Annotated (1972), states, "Every incumbent public official required by paragraphs (a), (b), (d) and (e) of Section 25-4-25 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."

Section 25-4-29(2), Mississippi Code Annotated (1972), states, "Any person who fails to file a statement of economic interest within thirty (30) days of the date the statement is due shall be deemed delinquent by the commission. The commission shall give written notice of the delinquency to the person by United States mail or by personal service of process. If within fifteen (15) days of receiving written notice of delinquency the delinquent filer has not filed, the statement of economic interest, a fine of Fifty Dollars (\$50) per day, not to exceed a total fine of One Thousand Dollars (\$1,000), shall be assessed against the delinquent filer for each day thereafter in which the statement of economic interest is not properly filed."

Condition: During our review of Desoto County, we noted that one (1) Sheriff did not file a Statement of Economic Interest with the Mississippi Ethics Commission for the 2019 Calendar Year and one (1) Justice Court Judge filed a Statement of Economic Interest for the 2019 Calendar Year after the May 1st deadline.

Cause: The filing date was missed due to an oversight by the public officials.

Effect: Failure to file the statement of Economic interest, as required by state law, results in noncompliance with *Section 25-4-25* and could result in fines being assessed and a civil judgment being enrolled against the delinquent filers, as allowed by *Section 25-4-29(2)*.

Recommendation: We recommend that the public officials file a Statement of Economic Interest, by May 1st of each year that the official holds the office, regardless of the duration, as required by law.

Views of Responsible Official(s):

Justice Court Judge, 2nd District Court: Going forward the Statement of Economic Interest will be filed and received by May 1.

Sheriff: The statement of economic interest will be filed as of May 1 in the future.

Finding 2: Public officials deposits were not in compliance with the state Law regarding timely deposits.

Repeat Finding: Yes, 2019 Finding 5

Criteria: *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."

Condition: During our review of Desoto County, we noted the following exceptions:

- Nine (9) bond receipts were not deposited until three (3) to nine (9) business days later; and
- Four (4) canteen receipts were not deposited until three (3) business days later.

Cause: The deposits are made weekly or sooner if a material amount of funds is received. Daily deposits daily may over burden the staff.

Effect: Failure to make timely bank deposits could result in the loss or misappropriation of public funds.

Recommendation: We recommend that the Sheriff deposit funds the same day or the next business day after the funds are received, as required by law.

Views of the Responsible Official(s): Deposits will be made as often as possible each week.

Finding 3: Public officials were not in compliance with the state law related to credit card expenditures.

Repeat Finding: Yes. 2019- Finding 2

Criteria: Applicable State Law: *Section 19-3-68, Mississippi Code Annotated (1972)*, states, "The chancery clerk or county purchase clerk shall maintain complete records of all credit card numbers and all receipts and other documents relating to the use of such credit cards. The supervisors and county employees shall furnish receipts for the use of such credit cards by the 16th of each month to the chancery clerk or purchase clerk who shall submit a written report monthly to the board of supervisors. The report shall include an itemized list of all expenditures and use of the credit cards for the month, and such expenditures may be allowed for payment by the County in the same manner as other items on the claims docket."

Conditions: During our review of Desoto County, we noted that the Chancery Clerk failed to present an itemized list of credit card expenditures to the Board of Supervisors.

Cause: The Chancery Clerk failed to provide the itemized list of credit card expenditures due to an oversight.

Effect: Failure to report credit card expenditures could result in fraud or misappropriation of public funds.

Recommendation: We recommend the Chancery Clerk ensure that an itemized list of credit card expenditures is presented to the Board of Supervisors, as required by state law.

Views of the Responsible Official (s): The County has been aware of this issue, and it has been addressed and rectified as of the end of the physical year 2020, the 2021 report.

Desoto 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
September 26, 2022

DESOTO COUNTY, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR DISTRICT OFFICIALS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
UNAUDITED

NAME	POSITION	COMPANY	BOND
Jessie Medlin	Supervisor District 1	RLI Insurance Co.	\$100,000
Mark Gardner	Supervisor District 2	Travelers	\$100,000
Ray Denison	Supervisor District 3	Travelers	\$100,000
Lee Caldwell	Supervisor District 4	Travelers	\$100,000
Michael Lee	Supervisor District 5	Liberty Mutual/Ohio Casualty	\$100,000
Vanessa Lynchard	County Administrator	Travelers Casualty & Surety Co.	\$100,000
Misty Heffner	Chanery Clerk	State Farm	\$100,000
Lauren Reddin	Deputy Chancery Clerk	State Farm Fire & Casualty Co.	\$50,000
Cindy Camyre	Deputy Chancery Clerk	State Farm	\$50,000
Rhonda G Ramey	Deputy Chancery Clerk	State Farm Fire and Casualty Co.	\$50,000
Susan Patrick	Deputy Chancery Clerk	State Farm	\$50,000
Kayla White	Deputy Chancery Clerk	State Farm	\$50,000
Brook Laine	Deputy Chancery Clerk	State Farm Fire and Casualty Co.	\$50,000
Vivian Smith	Deputy Chancery Clerk	State Farm Fire and Casualty Co.	\$50,000
Lynn Morgan	Deputy Chancery Clerk	State Farm	\$50,000
Babette Wartenberg	Deputy Chancery Clerk	State Farm Fire & Casualty Co.	\$50,000
Denise Sims	Deputy Chancery Clerk	State Farm Fire & Casualty Co.	\$50,000
Kathy McCoy	Deputy Chancery Clerk	State Farm Fire & Casualty Co.	\$50,000
Rhonda Landrum	Deputy Chancery Clerk	State Farm Fire & Casualty Co.	\$50,000
Lauren Reddin	Deputy Chancery Clerk	State Farm	\$50,000
Janet Knight	Deputy Chancery Clerk	State Farm	\$50,000
Rhonda Ramey	Deputy Chancery Clerk	State Farm	\$50,000
Melody Smith	Deputy Chancery Clerk	State Farm	\$50,000
Tessie Tinney	Deputy Chancery Clerk	State Farm Fire and Casualty Co.	\$50,000
Angela Irving	Assistant Purchase Clerk	Western Surety Company	\$50,000
Karen McNeil	Assistant Purchase Clerk	Western Surety Company	\$50,000
Kim Cox	Receiving Clerk	Western Surety Company	\$75,000
Jamee Bradshaw	Assistant Receiving Clerk	Western Surety Company	\$50,000
Hunter Pettigrew	Inventory Clerk	Liberty Mutual	\$75,000
Cindy Camyre	Assistant Inventory Clerk	Western Surety Company	\$50,000
Kim Northcutt	Assistant Inventory Clerk	Western Surety Company	\$50,000
Lawrence Vaughn	Constable District 1	Travelers	\$50,000
Mitzi Hodge	Constable District 2	State Farm Fire & Casualty Co.	\$50,000
John Keith Combes	Constable District 3	Travelers	\$50,000

DESOTO COUNTY, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR DISTRICT OFFICIALS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2020
UNAUDITED

NAME	POSITION	COMPANY	BOND
Bobby G. Holloway, Jr.	Constable District 4	Travelers	\$50,000
Lee Hodge	Constable District 5	Travelers	\$50,000
Dale K. Thompson	Circuit Clerk	Liberty Mutual	\$100,000
Annabelle Isben	Deputy Circuit Clerk	Liberty Mutual	\$100,000
Evelyn Bearden	Deputy Circuit Clerk	Liberty Mutual	\$100,000
Vivian Embrey	Deputy Circuit Clerk	Liberty Mutual	\$100,000
Patricia Galbraith	Deputy Circuit Clerk	Travelers	\$100,000
Rachel A. Greer	Deputy Circuit Clerk	State Farm	\$100,000
Rebecca Wilkie Smith	Deputy Circuit Clerk	Bayside Surety Brokerage	\$50,000
Andrea Victoria Griffith	Deputy Circuit Clerk	Liberty Mutual/Ohio Casualty	\$50,000
Kendall Akerson	Deputy Circuit Clerk	Liberty Mutual	\$100,000
Laura Kate Faulkner	Deputy Circuit Clerk	Western Surety Company	\$50,000
Marla Treadway	Deputy Circuit Clerk	Liberty Mutual	\$100,000
Meredith S Cole	Deputy Circuit Clerk	Liberty Mutual	\$100,000
William David Rasco	Sheriff	Travelers Casualty & Surety Co	\$100,000
Wayne Douglas Hollowell, III	Justice Court Judge District 1	Travelers	\$50,000
Kenneth Ray Adams, Sr	Justice Court Judge District 2	Travelers	\$50,000
Larry Vaughn	Justice Court Judge District 3	Travelers	\$50,000
William Lantrip	Justice Court Judge District 4	Travelers	\$50,000
William Brad Russell	Justice Court Judge District 5	Travelers	\$50,000
Pat Sanford	Justice Court Clerk	Western Surety Company	\$50,000
Candie Hubbard	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Charlotte Gentry	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Cynthia English	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Deborah J. Rutherford	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Kaily Gilmore	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Karen Mullen	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Karen Smorowski	Deputy Justice Court Clerk	St Paul Travelers	\$50,000
Patricia Yow	Deputy Justice Court Clerk	St. Paul Travelers	\$50,000
Stephanie Rozell	Deputy Justice Court Clerk	St Paul Travelers	\$50,000

DESOTO COUNTY, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR DISTRICT OFFICIALS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2020
UNAUDITED

NAME	POSITION	COMPANY	BOND
Joey Treadway	Tax Collector	State Farm	\$100,000
Wontasha F Milam	Deputy Tax Collector	Western Surety Company	\$50,000
Brittney N Morgan	Deputy Tax Collector	Western Surety Company	\$50,000
Elizabeth Riley	Deputy Tax Collector	C N A Surety	\$50,000
Erin Shook	Deputy Tax Collector	C N A Surety/Western Surety Company	\$50,000
Abigail Beecham	Deputy Tax Collector	Western Surety Company	\$50,000
Meredith Mayer	Deputy Tax Collector	CNA Surety	\$50,000
Angela Hope Cole	Deputy Tax Collector	CNA Surety	\$50,000
Amber Keyondra French	Deputy Tax Collector	Western Surety Company	\$50,000
Judy Easley	Deputy Tax Collector	CNA Surety	\$50,000
Kayla Edwards	Deputy Tax Collector	CNA Surety	\$50,000
Wontasha Milam	Deputy Tax Collector	Western Surety Company	\$50,000
Hunter Scruggs	Deputy Tax Collector	State Farm	\$50,000
Ashley Richmann	Deputy Tax Collector	State Farm	\$50,000
Whitley Doyle	Deputy Tax Collector	State Farm	\$50,000
Janice Hill	Deputy Tax Collector	State Farm	\$50,000
Amanda M. Jenkins	Deputy Tax Collector	Garnett West	\$50,000
Cindy Laughter	Deputy Tax Collector	State Farm	\$50,000
Heather Hearn	Deputy Tax Collector	State Farm	\$50,000
Tammie R. Rhoda	Deputy Tax Collector	State Farm	\$50,000
Jeff Fitch	Tax Assessor	Western Surety Company	\$50,000
Andrea M. Freeze	Comptroller / CFO	Western Surety	\$50,000
Robert S. Jarman	Road Manager	Western Surety Company	\$50,000
Andy Swims	Engineer	Ohio Casualty Insurance Company	\$50,000
Joshua Pounders	Coroner	Western Surety Company	\$10,000