

MADISON COUNTY MISSISSIPPI

COMPLIANCE REPORT

Compliance Special Reports
For the year ended *September 30, 2020*

SHAD WHITE, CFE
State Auditor

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MADISON COUNTY

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MADISON 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
Madison County, Mississippi

We have examined Madison 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 Madison 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 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 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.

The results of our procedures disclosed certain instances of noncompliance with the aforementioned code sections. Our findings, recommendations, and your responses are disclosed below:

Purchase Clerk.

Finding 1: Public Officials Should Ensure Compliance with State Law over Purchase Documentation.

Applicable State Law: *Section 31-7-103, Mississippi Code Annotated (1972)*, requires a purchase requisition, purchase order, and receiving report for all purchases of more than one thousand five hundred dollars (\$1,500) in the aggregate. Further, the Purchase Clerk is required to maintain the central purchasing system of the county.

Finding Detail: During the review of the County's purchases, the auditors noted that purchase documentation, specifically the invoice, purchase order, purchase requisition, and receiving reports were not completed for eleven purchases and not in a logical date sequence of the 25 tested

Failure to follow state purchasing laws and guidelines could result in the loss of public funds.

Recommendation: We recommend the County ensure compliance by assuring all purchasing documents are properly completed, and the date sequence is logical.

Official Response: In early 2021, Madison County learned that the Office of the State Auditor did not concur with the guidelines issued by the Mississippi Department of Finance and Administration, MCA31-7-9(1)(b). Page 1, Section 1 of Mississippi Department of Finance and Administration's guidelines states that "The Procurement Card replaces the traditional purchasing method of requisitions, purchase orders, invoicing and check disbursement." Page 11, Section XV emphatically states "There is no purchase order required for these transactions". After discussion and consultation with Office of the State Auditor's Technical Assistance Division, the transactional spending limit on each Madison County Procurement Card was restricted to comply with state law.

Repeat Finding: No.

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)*.

Madison County's response to the finding included in this report was not audited, and accordingly, we express no opinion on it.

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,

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

MADISON 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.

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

Schedule 2

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Accepted</u>	<u>Vendor</u>	<u>Reason for Emergency Purchase</u>
03/02/2020	636 Cedar Hill Road repair	\$ 48,932	Utility Constructors	Mobilization, clearing and ditch repair
09/08/2020	Election equipment	221,687	ES&S	November 2020 election supplies

MADISON COUNTY

Schedule 3Schedule of Purchases Made Noncompetitively From a Sole Source
For the Year Ended September 30, 2020

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>
10/07/2019	Eight (8) tasers	\$ 11,640	Axon
04/20/2020	CAD software	27,405	DCS, Inc.



**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 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:

Board of Supervisors.

Finding 1: Public Officials Should Ensure Compliance with State Law over the Reemployment of Public Employees' Retirement System (PERS) retirees.

Applicable State Law: *Section 25-11-127(4)(a), Mississippi Code Annotated (1972)*, requires a retiree to "not exceed one-half of the normal working days for the position in any fiscal year during which the retiree will not receive any more than one-half of the salary in effect for the position at the time of employment."

Finding Detail: During the review of the County's rehired retirees, the auditors noted one PERS retiree was paid **\$3,008** more than the allowable one half of the regular salary for the position, as required by state law.

Failure to ensure the proper salary compensation was made to the retired employee resulted in noncompliance with state law.

Recommendation: We recommend the County ensure compliance by assuring that PERS retirees are not being paid more than the allowable amount, as required by state law.

Official Response: The Madison County Board of Supervisors was repaid for the overage on November 15th, 2021 with a cashier's check in the amount of \$3,008.

Repeat Finding: No.

Auditor's Note: The overpayment was repaid to the County on November 11, 2021 as evidence by receipt warrant number 220205.

Finding 2: Public Officials Should Strengthen Internal Controls and Ensure Compliance with State Law over Tax Levy Code Sections.

Internal Control Deficiency: An effective system of internal control over the tax levy should ensure the correct code section is cited in the board order adopting the levy.

Applicable State Law: *Section 51-29-47, Mississippi Code Annotated (1972)*, states, "The Board of Supervisors of each county to make an annual tax levy, at the same time when the county tax levy is made or at any succeeding regular meeting, in an amount not exceeding the installment of assessment levied for that year sufficient to meet the obligations of the district."

Finding Detail: During the review of the County's tax levy, the auditors noted the code section cited for the Persimmon Burnt Corn Water Management District in the 2020 tax levy addresses the assessment roll of the district, rather than the tax levy.

Failure to use the proper code section could result in an unauthorized tax levy.

Recommendation: We recommend the County strengthen internal controls and ensure compliance by establishing adequate control procedures to ensure the proper code section is used in the board order establishing the tax levy.

Official Response: Madison County will comply with this recommendation.

Repeat Finding: No.

Finding 3: Public Officials Should Ensure Compliance with State Law over the Publication of Original Budget for Fiscal Year 2020.

Applicable State Law: *Section 19-11-7, Mississippi Code Annotated (1972)*, states, "The budget containing such statement of revenues and expenses shall be published at least one (1) time during August or September but not later than September 30 of the year in a newspaper published in the county, or if no newspaper is published therein, then in a newspaper having a general circulation therein."

Finding Detail: During the review of the County's budgeting procedures, the auditors noted that the original budget for fiscal year 2020 was not published in the newspaper.

Failure to publish the County's original budget for the fiscal year could diminish fiscal transparency for Madison County.

Recommendation: We recommend the County ensure compliance by assuring its original budget is published as required by state law.

Official Response: Procedures will be enacted to prevent this oversight in future years.

Repeat Finding: No.

Chancery Clerk.

Finding 4: Public Officials Should Ensure Compliance with State Law over Bank Reconciliations.

Internal Control Deficiency: An effective system of internal control would require the Chancery Clerk reconciling the land redemption bank account to unsettled releases on a monthly basis.

Finding Detail: During the review of the County's bank statements, the auditors noted that for the land redemption account was not reconciled to unsettled releases as of the date of the cash count in November of 2021. During the auditors cash count, it was noted that there is an unidentified overage of **\$27,764** in the land redemption bank account.

Failure to reconcile the land redemption bank account on a monthly basis could result in the loss or misappropriation of public funds.

Recommendation: We recommend the County strengthen internal controls a system by ensuring the land redemption bank account is reconciled on a monthly basis. In addition, any unidentified funds should be settled to the County.

Official Response: The tragic loss of our CPE/financial advisor, along with delays caused by the coronavirus affected our procedures. We will comply in the future.

Repeat Finding: No.

Finding 5: Public Officials Should Ensure Compliance with State law over Land Redemption Collections.

Applicable State Law: *Section 27-45-1, Mississippi Code Annotated (1972)*, requires the Chancery Clerk to settle land redemption collections within 20 days after the close of the month of collection.

Finding Detail: During the testing of the County's land redemption collections, the auditors noted there were three instances where the Chancery Clerk did not settle land redemption collections to the County within 20 days after the close of the month of collection. It was also noted that a settlement check written to the County in the amount of **\$3,735** for the October 2020 Collections had not been received by the County.

Failure to settle land redemption collections to the county within 20 days after the close of the month of collection could result in loss or misappropriation of public funds and resulted in noncompliance with state law.

Recommendation: We recommend the Chancery Clerk ensure compliance by assuring to settle land redemption collections within 20 days after the close of the month of collection. In addition, the Chancery Clerk should void and reissue a check for the October, 2020 collection's settlement.

Official Response: We have experienced several unusual situations other than the coronavirus pandemic. We lost our CPA, and had difficulty replacing him with a governmental accounting CPA. My Chief Deputy had to spend time off because of the loss of her son-in-law, and we fell behind on bookkeeping. We will correct these issues, and perform our duties in a timely manner in the future.

Repeat Finding: No.

Finding 6: Public Officials Should Ensure Compliance with State Law over Annual Financial Reports.

Applicable State Law: *Section 9-1-43, Mississippi Code Annotated (1972)*, requires the Chancery Clerk to maintain a fee journal to account for the receipts and expenses related to the operation of the office.

Finding Detail: During the review of the County's annual financial reports, the auditors noted the Clerk did not properly net outside-the-cap revenues against outside-the-cap expenses. Additionally, municipal land redemption fees for January 2020 were misclassified as inside-the-cap revenues.

Failure to adhere to state law resulted in the Chancery Clerk exceeding the **\$94,500** salary limitation by **\$7,093**.

Recommendation: We recommend the County ensure compliance by assuring the Chancery Clerk records all transactions that occur during the year in the fee journal, as required by state law. Additionally, the Chancery Clerk should remit any excess funds to the County.

Official Response: The loss of our CPA was a difficult time. We will comply with the auditors' findings.

Repeat Finding: No.

Auditor's Note: The overpayment was repaid to the County on August 19, 2022 as evidenced by receipt warrant number 221844.

Sheriff.

Finding 7: Public Officials Should Strengthen Internal Controls over Deposits.

Internal Control Deficiency: An effective system of internal control over cash should include the depositing of all receipts in a timely manner.

Finding Detail: During the testing of the County's deposits, the auditors tested ten receipts of which five receipts were not deposited timely.

Failure to deposit money on a timely basis could result in the loss or misappropriation of public funds.

Recommendation: We recommend the County strengthen internal controls ensuring deposits are made daily.

Official Response: Although no funds were found to be missing, we accept the finding and have made adjustments to ensure daily deposits of all cash.

Repeat Finding: No.

Tax Collector.

Finding 8: Public Officials Should Strengthen Internal Controls over Accounting for Cash Collections and Reconciliations.

Internal Control Deficiency: An effective system of internal control over cash collections in the Tax Collector's office should include the proper recording of all collections and settlements in the cash journal and the reconciliation of the cash balances in the cash journals to the bank accounts each month.

Finding Detail: During the testing of the County's reconciliations, the auditors noted a difference between the cash journal and the reconciled bank balance in the amount totaling **\$28,395**.

Failure to reconcile cash balances each month could result in the loss of public funds.

Recommendation: We recommend the Tax Collector's office strengthen internal controls by implementing adequate procedures to ensure to properly reconcile the bank balance to the cash journal on a monthly basis.

Official Response: We will get our CPA to help train our bookkeeper on proper reconciliation of the bank statement and cash journal.

Repeat Finding: No.

Circuit Court Clerk.

Finding 9: Public Officials Should Ensure Compliance over Payment for County Registrar, Assisting Elections, and Indigent Commitments.

Applicable State Law: *Section 23-15-225, Mississippi Code Annotated (1972)*, allows the Circuit Clerk to receive an annual salary for county registrar, conducting elections, assisting elections, and revising the voter roll based on the population of the county. Additionally, *Section 99-19-45, Mississippi Code Annotated (1972)*, states the Circuit Clerk is to be compensated for transcripts of commitments or probation.

Finding Detail: During the review of the County's duties, the auditors noted the Circuit Clerk received an amount in excess of the statutory allowance for each of these duties.

Failure to adhere to these statutes resulted in the overpayment of **\$3,681**.

Recommendation: We recommend the County ensure compliance by assuring the Circuit Clerk receives no more than allowed and refund the excess salary amount to the County, as required by state law.

Official Response: In April, we had an error on the first fee bill we submitted to the Board. When we corrected it and resubmitted it, it was paid in error twice. As for the commitments, I submitted it at 50 cents per commitment, but the Board paid them at one dollar per commitment in error. I am reimbursing the Board for these errors due to them being unintentional.

Repeat Finding: No.

Auditor's Note: The overpayment was repaid to the County on December 3, 2021 as evidence by receipt warrant number 220375.

Finding 10: Public Officials Should Strengthen Internal Controls over Cash Collections and Reconciliations.

Internal Control Deficiency: An effective system of internal control over cash collections in the Circuit Clerk's office should include the proper recording of all collections and settlements in the civil and criminal cash journals and the reconciliation of the cash balances in the cash journals to the bank accounts each month.

Finding Detail: During the testing of the County's reconciliations, the auditors noted differences between the cash journal and the reconciled bank balance in the following accounts:

- Criminal Account - **\$1,073**
- Civil Account - **\$1,373**

Failure to reconcile cash balances each month could result in the loss of public funds.

Recommendation: We recommend the County strengthen internal controls by implementing adequate procedures to ensure Circuit Clerk properly reconcile the bank balances to the cash journals on a monthly basis.

Official Response: We have contacted the computer software vendor to help us correct the difference. We have also hired a CPA to train the deputy clerk on proper reconciliation procedures to perform from this point forward.

Repeat Finding: No.

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 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,



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

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

Name	Position	Company	Bond
Sheila Jones	Supervisor District 1	Liberty Mutual Insurance	\$ 100,000
Trey Baxter	Supervisor District 2	Liberty Mutual Insurance	\$ 100,000
Gerald Steen	Supervisor District 3	Liberty Mutual Insurance	\$ 100,000
Karl M. Banks	Supervisor District 4	Liberty Mutual Insurance	\$ 100,000
Paul Griffin	Supervisor District 5	Liberty Mutual Insurance	\$ 100,000
Ronald Lott	Chancery Clerk	Liberty Mutual Insurance	\$ 100,000
Shelton Vance	County Administrator	Liberty Mutual Insurance	\$ 100,000
Kesha Buckner	Purchase Clerk	Liberty Mutual Insurance	\$ 100,000
Cynthia Parker	Assistant Purchase Clerk	Liberty Mutual Insurance	\$ 50,000
Myrtis Sims	Receiving Clerk	Liberty Mutual Insurance	\$ 75,000
Clara Griffin	Assistant Receiving Clerk	Liberty Mutual Insurance	\$ 50,000
Yahatta Johnson	Assistant Receiving Clerk	Liberty Mutual Insurance	\$ 50,000
LeeAnn Sanders	Assistant Receiving Clerk	Liberty Mutual Insurance	\$ 50,000
Amy Miller	Assistant Receiving Clerk	Liberty Mutual Insurance	\$ 50,000
Jay Hilliard	Inventory Control Clerk	Liberty Mutual Insurance	\$ 75,000
Cornelius Bacon	Road Manager	Liberty Mutual Insurance	\$ 100,000
Anita Wray	Circuit Clerk	RLI Insurance Company	\$ 100,000
Wanda Jefferson	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Fannie Sanders	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Priscilla Blankenship	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Tina Blount	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Monica Henderson	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Laurie Prince	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Margaret Jones	Deputy Circuit Clerk	Liberty Mutual Insurance	\$ 50,000
Michael Brown	Constable	Liberty Mutual Insurance	\$ 50,000
Johnny Sims	Constable	Liberty Mutual Insurance	\$ 50,000
Will Weisenberger, Jr.	Constable	Liberty Mutual Insurance	\$ 50,000
Brad Harbour	Constable	Liberty Mutual Insurance	\$ 50,000
Randall Tucker	Sheriff	Liberty Mutual Insurance	\$ 100,000
Marsha Stacey	Justice Court Judge	Liberty Mutual Insurance	\$ 50,000
Martina Griffin	Justice Court Judge	Liberty Mutual Insurance	\$ 50,000
Lloyd Spivey	Justice Court Judge	Liberty Mutual Insurance	\$ 50,000
William McKinley	Justice Court Judge	Liberty Mutual Insurance	\$ 50,000
Cheryl Horn	Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Lauren Canoy	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Brittany Hollins	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Lisa Lee	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000

Noel Collier	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Mary Hart	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Mary Luckett	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Stephanie Burton	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Shelia Taylor	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
James Ransburg	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Sarah Steele	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Brittany Wolfe	Deputy Justice Court Clerk	Liberty Mutual Insurance	\$ 50,000
Norman A. Cannady, Jr.	Tax Assessor	Liberty Mutual Insurance	\$ 100,000
Lesly Bishop	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Angelina Brown	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Carolyn Bryant	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Randi Young-Jerome	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
JoAnna Triplett	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Lisa Coursey	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Mitchell Doom	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
John Fox	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Christopher Garavelli	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Christina Hewitt	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Jeffery Hodgins	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Kathleen Ketchum	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Kimberly Kennedy	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Donald Jorgenson	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Sommer Jackson	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Joshua Jordan	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Tara Mann	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Margaret Anderson	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Steven Mador	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Adriane Barber	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
John Smith	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
David Smith	Deputy Tax Assessor	Liberty Mutual Insurance	\$ 10,000
Kay Pace	Tax Collector	Liberty Mutual Insurance	\$ 100,000
Myrtle Rayburn	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Laura Sullivan	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Lisa Duvall	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Lori Duvall	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Anna Evans	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Debra Nason	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Katherine Grantham	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Jennifer Harris	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Lillie Jobe	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Wanda Lancaster	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Kathryn Irving	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Lori Butler	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Brenda Mckenzie	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Ashleigh Owens	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Kelsey Rodriquez	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Fricka Ruffin-Blackmon	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Sheila Woodard	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000
Katherine Squires	Deputy Tax Collector	Liberty Mutual Insurance	\$ 50,000

Amy Hayman

Deputy Tax Collector

Liberty Mutual Insurance

\$ 50,000