

# MARION 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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**MARION COUNTY**

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## MARION 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  
Marion County, Mississippi

We have examined Marion 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 Marion 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 Marion 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.

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

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 Marion 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, CPA  
Director, County Audit Section  
Office of the State Auditor

MARION 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.



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

Schedule 2

Our tests did not identify any emergency purchases.

MARION 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  
Marion 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 and Payroll Clerk.**

**Finding 1:** PERS Retirees should not be paid more than one-half salary of their position and the required forms should be completed for re-employment after retirement.

**Applicable State Law:** *Section 25-11-127(4)(a), Mississippi Code Annotated (1972)*, requires retirees to receive no more than one half of the salary in effect for the position at the time of employment in a fiscal year. Furthermore, Counties hiring PERS service retirees are required to file PERS Form 4b "Certification/Acknowledgement of Re-employment of Retiree" with the PERS office within 5 days from the date of employment of the retiree.

**Finding Detail:** During our review of Marion County, auditors noted that two PERS Retirees were paid more than one-half of the salary for their position during the state fiscal year 2020 and two PERS Form 4b were not completed with the proper information.

Failure of the County to pay the correct amount to retirees and fill out the PERS Form 4b accurately on each retiree is a violation of *Section 25-11-127(4)(a)*.

**Recommendation:** We recommend the County ensure they are paying the correct amount to retirees and completing the PERS Form 4b accurately on each retiree.

**Official Response:** I am now aware that wages are calculated according to PERS fiscal year which is July 1<sup>st</sup> – June 30<sup>th</sup>. I have contacted the supervisor of one of the retirees and was told that they would cut his hours. I have also implemented about a year ago a form that is included in each new hire packet asking if they are a state retiree and to complete a Form 4b for them.

**Repeat Finding:** No

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Marion 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 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". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

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

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

Name	Position	Company	Bond
Eugene Green	Supervisor District 1	FCCI	\$100,000
John Moree	Supervisor District 2	Western Surety Company	\$100,000
Tony Morgan	Supervisor District 3	FCCI	\$100,000
Raymon Rowell	Supervisor District 4	FCCI	\$100,000
Calvin Newsom	Supervisor District 5	FCCI	\$100,000
Elisha Moree	Chancery Clerk	FCCI	\$100,000
Cheryl Buckley	Purchase Clerk	FCCI	\$75,000
Melinda Trahan	Assistant Purchase Clerk	FCCI	\$50,000
Frenchie Johnson	Receiving Clerk	FCCI	\$75,000
Wayne Crosby	Assistant Receiving Clerk	Western Surety Company	\$50,000
Willie R. Sims	Assistant Receiving Clerk	Western Surety Company	\$50,000
Henry Douglas Holmes	Assistant Receiving Clerk	FCCI	\$50,000
Kesha Lenior	Assistant Receiving Clerk	Western Surety Company	\$50,000
Willie Echard Walker	Assistant Receiving Clerk	Western Surety Company	\$50,000
Susan Bridges	Inventory Control Clerk	FCCI	\$75,000
Krae Morgan	Constable	FCCI	\$50,000
Robbie Gill	Constable	FCCI	\$50,000
Janette Nolan	Circuit Clerk	FCCI	\$100,000
Jackie Aaron	Deputy Circuit Clerk	Travelers	\$50,000
Joni Jones	Deputy Circuit Clerk	FCCI	\$50,000
Berkley Hall	Sheriff	FCCI	\$100,000
Brandon Rowell	Justice Court Judge	Western Surety Company	\$50,000
Gwen Broom	Justice Court Judge	FCCI	\$50,000
Wynette Parkman	Justice Court Clerk	FCCI	\$50,000
Renee Brown	Deputy Justice Court Clerk	Travelers	\$50,000
Teresa Terrell	Tax Assessor/Collector	FCCI	\$100,000
Melanie Johnson	Deputy Tax Collector	FCCI	\$50,000
Tawanda Ball	Deputy Tax Collector	FCCI	\$50,000
Brenda Johnson	Deputy Tax Collector	FCCI	\$50,000
Maxine R Foxworth	Deputy Tax Collector	FCCI	\$50,000
Martha McDermitt	Deputy Tax Assessor	FCCI	\$10,000
Brenda P. Miller	Deputy Tax Assessor	FCCI	\$10,000
Andrea Pounds	Payroll Clerk	FCCI	\$75,000