



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

February 9, 2022

Members of the Mississippi Legislature
State Capitol Building
Jackson, MS 39201

Dear Members of the Legislature:

Section 21-35-31, Mississippi Code Annotated (1972) requires the State Auditor to issue a report to the Legislature regarding municipal audit reports received by the State Auditor. The following is a summary of the municipal audit reports received by my office:

**Report on Municipal Audit Reports Received by the State Auditor
For the Fiscal Year Ended September 30, 2020**

Statutory Requirements

Section 7-7-211, Mississippi Code Annotated (1972) gives the State Auditor the authority to audit, with the exception of municipalities, any governmental entity in the state. In the case of municipalities, Section 21-35-31, Mississippi Code Annotated (1972) requires municipalities to obtain an annual audit performed by a private CPA firm and submit that audit report to the State Auditor. The State Auditor files these audit reports for review in case questions arise related to the municipality.

Criteria for Reporting

Beginning with the fiscal year ending September 30, 2010 and thereafter, municipalities are required by Section 21-35-31, Mississippi Code Annotated (1972) to annually submit reports to the State Auditor in one of four formats:

1. Any municipality having total revenues or expenditures equal to or greater than \$10,000,000 shall submit a report prepared in accordance with generally accepted accounting principles (audit).
2. Any municipality having total revenues or expenditures equal to or greater than \$1,000,000 but less than \$10,000,000 shall submit a report prepared in accordance with an other comprehensive basis of accounting (cash basis) (audit).

3. Any municipality having total revenues or expenditures equal to or greater than \$100,000 but less than \$1,000,000 shall submit a report that may be prepared in the form of a less intensive compilation report along with a compliance letter in a format prescribed by the State Auditor.
4. Any municipality having total revenues and expenditures less than \$100,000 may request an exemption from a compilation and compliance letter by submitting the request on a form prescribed by the State Auditor no later than 90 days after year end.

Results of Municipalities Reporting to the State Auditor

As of the date of this report, one hundred and fifty seven (157) of the two hundred ninety-eight (298) municipalities that were required to submit a Fiscal Year 2020 report had submitted the required report.

Investigations of Municipalities

From January 1, 2021 through February 9, 2022, as a result of investigations performed by this office, the State Auditor has recovered and returned to the appropriate municipality \$533,612.58 in misappropriated funds. Of the approximately one hundred sixty-four (164) active cases, thirty-two (32) relate to allegations of misappropriation or misuse of funds in municipalities.

If you have any questions concerning this information, please do not hesitate to contact me or my staff.

Serving Mississippi Together,

Shad White
State Auditor

**FY 20 DELINQUENT LIST
OF MUNICIPAL AUDITS
As of February 9, 2022**

Ackerman	De Kalb	Lula	Rolling Fork
Alligator	Doddsville	Lumberton	Rosedale
Amory	Drew	Maben	Ruleville
Anguilla	Duncan	Magee	Sandersville
Artesia	Durant	Magnolia	Sardis
Baldwyn	Ethel	Mantee	Satartia
Bay Springs	Eupora	Marks	Scooba
Beauregard	Falcon	Mathiston	Senatobia
Belzoni	Farmington	Mayersville	Shelby
Benoit	Fayette	McComb	Shuqualak
Bentonla	French Camp	McCool	Silver Creek
Beulah	Friars Point	McLain	Soso
Biloxi	Gattman	Mendenhall	State Line
Bolton	Georgetown	Meridian	Sturgis
Boyle	Glendora	Metcalf	Summit
Brookhaven	Goodman	Mize	Sumner
Bruce	Grenada	Moorhead	Sunflower
Burnsville	Gulfport	Morton	Sylvarena
Caledonia	Guntown	Moss Point	Tailorsville
Calhoun City	Heidelberg	Mound Bayou	Tchula
Canton	Hernando	Mount Olive	Terry
Cary	Hickory Flat	New Hebron	Utica
Centreville	Holly Springs	New Houlika	Vardaman
Clarksdale	Horn Lake	Newton	Walthall
Coahoma	Houston	North Carrollton	Water Valley
Coffeerville	Indianola	Oakland	Waveland
Coldwater	Inverness	Okolona	Webb
Columbia	Itta Bena	Pachuta	Weir
Columbus	Jackson	Pelahatchie	West
Como	Jonestown	Philadelphia	West Point
Crawford	Kilmichael	Pickens	Wiggins
Crenshaw	Kossuth	Pittsboro	Winstonville
Crosby	Lambert	Potts Camp	Woodville
Cruger	Leakesville	Raleigh	
Crystal Springs	Louin	Renova	
D'Lo	Louisville	Rienzi	

**FY 19 DELINQUENT LIST
OF MUNICIPAL AUDITS
As of February 9, 2022**

Amory	Georgetown	Noxapater
Arcola	Glen	Osyka
Beaumont	Gloster	Pace
Blue Springs	Golden	Philadelphia
Boyle	Goodman	Plantersville
Brookhaven	Greenwood	Port Gibson
Bruce	Hatley	Prentiss
Byhalia	Hattiesburg	Quitman
Cary	Hickory Flat	Renova
Charleston	Holly Springs	Rienzi
Chunky	Jackson	Sebastopol
Clarksdale	Lake	Shuqualak
Cleveland	Leakesville	Silver City
Courtland	Learned	Silver Creek
Crenshaw	Lena	Sledge
D'Lo	Louin	Sumrall
De Kalb	Louise	Sunflower
Decatur	Lyon	Toccopola
Eden	Macon	Tunica
Enterprise	Magee	Tupelo
Ethel	Magnolia	Utica
Eupora	Marks	Vardaman
Flora	Mayersville	Vicksburg
Florence	Meadville	Webb
Flowood	Mize	Weir
Friars Point	Mound Bayou	Winona
Fulton	Myrtle	
Gautier	New Albany	

**FY 18 DELINQUENT LIST
OF MUNICIPAL AUDITS
As of February 9, 2022**

Alligator	Mendenhall
Anguilla	Mize
Beauregard	Moss Point
Belzoni	Mound Bayou
Benoit	Mount Olive
Beulah	New Hebron
Big Creek	Ocean Springs
Byhalia	Okolona
Caledonia	Pachuta
Canton	Pelahatchie
Cary	Philadelphia
Collins	Pickens
Crawford	Pittsboro
Crosby	Potts Camp
D'Lo	Puckett
Doddsville	Rolling Fork
Drew	Ruleville
Duncan	Scooba
Durant	Seminary
Falcon	Shuqualak
Glendora	Silver City
Goodman	Silver Creek
Horn Lake	Soso
Indianola	Starkville
Itta Bena	Sumner
Jonestown	Sunflower
Louin	Sylvarena
Louise	Terry
Louisville	Utica
Lula	Walthall
Lumberton	Webb
Maben	West
Marks	West Point
Mathiston	Winstonville
Mayersville	

**FY 17 DELINQUENT LIST
OF MUNICIPAL AUDITS
As of February 9, 2022**

Baldwyn	Lula
Beauregard	Lumberton
Benoit	Marks
Beulah	Mayersville
Bolton	Mendenhall
Caledonia	Mize
Cary	Mound Bayou
Coldwater	Mount Olive
Columbia	New Hebron
Crawford	Paden
D'Lo	Pittsboro
Doddsville	Potts Camp
Drew	Ruleville
Durant	Schlater
Falcon	Shuqualak
Glendora	Silver Creek
Goodman	Sylvarena
Indianola	Taylor
Itta Bena	Utica
Louin	Winstonville

**FY 16 DELINQUENT LIST
OF MUNICIPAL AUDITS
As of February 9, 2022**

Algoma	Lula
Beauregard	Lumberton
Belzoni	Marks
Benoit	Mayersville
Beulah	Mendenhall
Bolton	Mize
Burnsville	Mound Bayou
Caledonia	Mount Olive
Coldwater	New Hebron
Crawford	Pass Christian
D'Lo	Pittsboro
Doddsville	Ruleville
Drew	Seminary
Falcon	Shelby
Glendora	Shuqualak
Goodman	Silver City
Hickory	Silver Creek
Itta Bena	Sylvarena
Jonestown	Utica
Kilmichael	Walls
Lambert	Winstonville
Louin	