

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2017

MISSISSIPPI



Stacey E. Pickering
State Auditor

Office of the State Auditor



Office of the State Auditor
Financial and Compliance Division
Investigations Law Enforcement Division
Performance Audit Division
Property Division

A legally mandated account of misappropriated or misspent public funds and the actions taken by the Office of the State Auditor for their recovery and their return to the appropriate entities in Fiscal Year 2017.

AUDIT EXCEPTIONS REPORT
FISCAL YEAR 2017

PUBLISHED IN ACCORDANCE WITH
THE REQUIREMENTS OF
SECTIONS 7-7-77, 7-7-79, 7-7-217 AND 7-7-219
MISSISSIPPI CODE ANNOTATED (1972)

STACEY E. PICKERING
STATE AUDITOR

The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability.



**OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

July 26, 2017

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Lynn Fitch, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Terry Burton, President Pro Tempore of the Senate
Honorable Greg Snowden, Speaker Pro Tempore of the House
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware, it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2017, as required by Sections 7-7-77, 7-7-79, 7-7-217 and 7-7-219, Mississippi Code Annotated (1972). This letter is a summary of the Special Report on Audit Exceptions for Fiscal Year 2017. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2017.pdf>.

An audit “*exception*” indicates that a violation of the law or an accounting error has resulted in a misappropriation or an incorrect expenditure of public funds. As a result, the money must be repaid.

The “*exceptions*” included in this report may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the appropriate entity when an audit exception was taken by the Office of the State Auditor. To those officials who cooperated with this effort we are sincerely grateful. Both the taxpayers and this agency benefited from their willingness to assure accountability in government.

The County Audit Section recovered disallowed expenditures totaling **\$53,247.94**. These exceptions involved officials exceeding the fee cap and miscellaneous disallowed expenditures by chancery clerks and circuit clerks and are recorded as “paid in full and settled to the appropriate fund directly.”

The Investigations Law Enforcement Division issued thirty-five formal demands for a total of \$1,201,123.82, nine informal demands for a total of \$33,094.06, and recovered misspent or embezzled funds totaling **\$830,189.30**.¹

The Property Division recovered funds totaling **\$215.67**. These incidents involved missing equipment and are recorded as “paid in full and settled to the appropriate entity.”

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2017, was **\$883,652.91**.

The Office of the State Auditor continues to serve as a watchdog organization to ensure that tax dollars are protected, and we pledge to perform our jobs with integrity, honesty and a commitment to excellence. We continue to protect the public’s trust through evaluations of accounting practices and aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Serving Mississippi Together,



Stacey E. Pickering
State Auditor

SEP/sss

¹ *This amount reflects funds collected on current and previous fiscal year exceptions and current fiscal year monies paid and settled to the appropriate entities directly. Prior Fiscal Year payments are not included in these amounts.*



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EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION



JONES COUNTY

COUNTY OFFICIALS

Circuit Clerk, Bart Gavin **\$35,494.00**
Exceeded Fee Cap

Status: Paid in full and settled to the appropriate fund directly.

PONTOTOC COUNTY

COUNTY OFFICIALS

Circuit Clerk, Tracy Robinson **\$6,376.94**
Exceeded Fee Cap

Status: Paid in full and settled to the appropriate fund directly.

Sheriff, Leo Mask **\$9,511.00**
Excess Compensation

Status: Paid in full and settled to the appropriate fund directly.

Payroll Clerk, Maggie Patrick **\$1,866.00**
Excess Compensation

Status: Paid in full and settled to the appropriate fund directly.



**EXCEPTIONS TAKEN AND CRIMINAL
CHARGES FILED BY THE INVESTIGATIONS
LAW ENFORCEMENT DIVISION**



ALCORN COUNTY**COUNTY OFFICIAL****Sheriff, Charles Rinehart****\$181,161.93**

Fraud

Status: On June 18, 2015, a formal demand in the amount of \$181,161.93 was issued regarding funds relating to the Justice Center and the Alcorn County Jail, and was transmitted to the Office of the Attorney General October 6, 2015. In addition to the demand, \$67,631.15 was recovered and paid to the Mississippi Department of Corrections. On December 1, 2015, the Alcorn County Board of Supervisors voted to resolve and reallocate \$81,639.96 towards the principal amount of the demand. For Fiscal Year 2017, members of the Alcorn County Board of Supervisors reallocated \$73,232.82 towards the principal amount of the demand. Additionally, payment in the amount of \$200.00 was received, leaving a remaining balance of \$107,729.11.

COUNTY VENDORS**Cars For Less, Teddy Null**

Fraud

Status: On December 7, 2016, Teddy Null pled guilty to 4 counts of Fraud and was sentenced to serve 20 years in custody of MDOC, 15 years of which are suspended, leaving 5 years to serve. The 5 years to serve are broken down as 1 year of house arrest and 4 years of post-release supervision. Null was also ordered to pay \$1,500 in court costs and \$200.00 to the State Auditor's Office. For Fiscal Year 2017, payment was received in the amount of \$200.00.

Cars For Less, Pamela Denise Null

Conspiracy

Status: On December 7, 2016, Denise Null pled guilty to 4 counts of Fraud and was sentenced to serve 20 years in custody of MDOC, 15 years of which are suspended, leaving 5 years to serve. The 5 years to serve are broken down as 2 years of house arrest and 3 years of post-release supervision. Null was also ordered to pay \$1,500 in court costs and \$200.00 to the State Auditor's Office. For Fiscal Year 2017, payment was received in the amount of \$200.00.

Vendor, Douglas Essary**\$44,168.17**

Fraud

Status: On August 11, 2015, Essary was indicted on 60 felony counts. On August 20, 2015, a demand in the amount of \$44,168.17 was issued, and was transmitted to the Office of the Attorney General May 26, 2017. Essary is currently awaiting trial.

**BOLIVAR COUNTY****TOWN OF GUNNISON****Former Town Clerk, Marquita Payne**
Embezzlement**\$70,392.66**

Status: A formal demand in the amount of \$70,392.66 was issued on August 25, 2015. On October 1, 2015, Payne was sentenced to serve 1 year in the intensive supervision program. Upon completion, Payne shall serve 9 years of probation under MDOC. She was also ordered to pay restitution in the amount of \$70,408.23. For Fiscal Year 2017, payments in the amount of \$1,721.85 have been received, leaving a balance of \$18,670.81.

MUNICIPALITY OF MOUND BAYOU**Former Mayor, Kennedy Johnson**
Misuse of Public Funds**\$17,345.83**

Status: A formal demand in the amount of \$17,345.83 was issued on September 25, 2014. On May 20, 2016, Johnson pled guilty to Embezzlement and was sentenced to 3 years of probation. For Fiscal Year 2017, payment from the bond company was received, balance paid in full, and returned to the appropriate deserving entity.

FORMER-BENOIT COUNTY SCHOOL BOARD**Former Board Member, Sarah Howard**
Salary Overpayments**\$21,852.73**

Status: A formal demand in the amount of \$21,852.73 was issued on September 22, 2016, and was transmitted to the AG's Office on March 17, 2017.

Former Board Member, Catherine Jones
Salary Overpayments**\$21,852.73**

Status: A formal demand in the amount of \$21,852.73 was issued on September 22, 2016, and was transmitted to the AG's Office on March 17, 2017.

Former Board Member, Issac Lidge
Salary Overpayments**\$21,852.73**

Status: A formal demand in the amount of \$21,852.73 was issued on September 22, 2016, and was transmitted to the AG's Office on March 17, 2017.

Former Board Member, Ruby Miller
Salary Overpayments**\$21,852.73**

Status: A formal demand in the amount of \$21,852.73 was issued on September 22, 2016, and was transmitted to the AG's Office on March 17, 2017.

**BOLIVAR COUNTY Cont'd**

Former Board Member, Emogene Smith **\$21,852.73**
Salary Overpayments

Status: A formal demand in the amount of \$21,852.73 was issued on September 22, 2016, and was transmitted to the AG's Office on March 17, 2017.

CHICKASAW COUNTY**MUNICIPALITY OF NEW HOULKA**

Former Town Clerk, Twilla Gay Williams **\$ 22,321.65**
Embezzlement

Status: On April 12, 2016, a formal demand was issued in the amount of \$22,321.65. On March 21, 2017, Williams pled guilty to 1 count of Embezzlement, and was sentenced to 5 years of probation, and ordered to pay restitution in the amount of \$22,321.65. For Fiscal Year 2017, payment was received from her bond company, balance paid in full, and returned to the appropriate deserving entity.

CLAIBORNE COUNTY**HARRIETTE PERSON MEMORIAL LIBRARY**

Former Library Director, Pamela Plummer **\$2,869.51**
Misuse of Public Funds

Status: On September 15, 2016, an informal demand was issued in the amount of \$2,869.51. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

COAHOMA COUNTY**CLARKSDALE PUBLIC UTILITIES**

Former Office Manager, Maple Melton **\$3,871.92**
Embezzlement

Status: On December 8, 2015, Melton was indicted on 9 counts of Embezzlement. A formal demand in the amount of \$3,871.92 was issued on December 14, 2015. For Fiscal Year 2017, payment from the bond company was received in the amount of \$880.12, leaving a balance of \$2,991.80. Melton is currently awaiting trial.



COVINGTON COUNTY**SOUTHWEST COVINGTON VOLUNTEER FIRE DEPARTMENT****Former Chief, Jerry Warren****\$20,618.86**

Misuse of Public Funds

Status: A formal demand in the amount of \$20,618.86 was issued on July 21, 2014. On February 4, 2015, Warren pled guilty to 1 count of Grand Larceny and was sentenced to 5 years non-adjudicated probation, and ordered to pay restitution in the amount of \$9,807.35. For Fiscal Year 2017, payments in the amount of \$2,350.00 have been received, leaving a balance of \$14,711.51.

DESOTO COUNTY**COUNTY OFFICIAL****Former Mayor, Greg Davis****\$181,815.66**

Misuse of Public Funds

Status: A formal demand in the amount of \$170,782.28 was issued on November 2, 2011. A second formal demand was issued on April 20, 2012, for an additional \$11,033.38. For Fiscal Year 2012, payment in the amount of \$96,000.00 was received, and \$11,900.39 credit for receipts was given, leaving a balance of \$73,915.27. A civil case was tried and on May 20, 2014, the Hinds County Chancery Court ruled in favor of the State Auditor's Office and ordered Davis to repay \$73,915.27. On June 11, 2014, Davis was found guilty of Embezzlement and making False Representations to Defraud the government, and was sentenced to 10 years in prison, with two and a half years to serve. Davis was also ordered to pay restitution in the amount of \$17,827.14 to the City of Southaven and \$1,000.00 to OSA for investigative costs. On July 19, 2016, Mississippi's Court of Appeals overturned Davis' conviction. The Court ruled Davis' trial should have been relocated. In June of 2017, a Lafayette County circuit court jury found Davis not guilty of Embezzlement and Fraud. For Fiscal Year 2017, payment from his bond company was received, balance paid in full, and returned to the appropriate deserving entity.



FORREST COUNTY**MISSISSIPPI MILITARY DEPARTMENT**

Former MS Youth Challenge Dining Facility Manager, Jerry Howard **\$157,385.40**
Embezzlement

Status: On September 11, 2015, a formal demand in the amount of \$157,385.40 was issued. On December 29, 2015, Howard pled guilty and was sentenced to 10 years in custody of MDOC, with 8 years to serve, and 5 years of post-release supervision. On August 22, 2016, Howard was ordered to pay restitution in the amount of \$100,461.96 to the Camp Shelby Youth Challenge Program and \$56,923.44 to the Office of the State Auditor.

CAMP SHELBY JOINT FORCES TRAINING CENTER

Sergeant, Richard Waller **\$210.00**

Status: On September 7, 2016, an informal demand was issued in the amount of \$210.00. For Fiscal Year 2017, demand has been paid in full and returned to the appropriate deserving entity.

PEARL RIVER COMMUNITY COLLEGE

Office Teller, Beverly Lewis **\$1,869.66**
Missing Public Funds

Status: An informal demand in the amount of \$1,869.66 was issued on October 17, 2016. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

N.R. Burger Middle School

Former Bookkeeper, Sheva Bland **\$4,763.10**
Misuse of Public Funds

Status: A formal demand in the amount of \$4,763.10 was issued on January 9, 2017.

FRANKLIN COUNTY**FRANKLIN COUNTY SCHOOL DISTRICT**

Former Business Manager, Ramona Mullins **\$86,285.36**
Embezzlement

Status: A formal demand in the amount of \$86,285.36 was issued on September 4, 2012. On December 12, 2012, Mullins was sentenced to serve 3 years in the custody of the MDOC and pay restitution in the amount of \$86,285.36. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

**GEORGE COUNTY****COUNTY OFFICIAL****Former JROTC Instructor, Sgt. Kevin Mardis****\$6,740.47**

Misuse of Public Funds

Status: On October 19, 2015, Mardis pled guilty to Embezzlement and was sentenced to 3 years of non-adjudicated probation, and ordered to pay restitution in the amount of \$6,740.47. For Fiscal Year 2017, payments in the amount of \$2,200.00 have been received, leaving a balance of \$3,159.97.

GREENE COUNTY**COUNTY OFFICIAL****Former Supervisor, Vince West****\$266.37**

Misuse of Public Property

Status: On July 15, 2016, an informal demand was issued in the amount of \$266.37. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

HANCOCK COUNTY**MUNICIPALITY OF WAVELAND****Former Employee, Rhonda Aubert****\$4,452.23**

Misappropriation of Funds

Status: An informal demand in the amount of \$4,452.23 was issued on September 23, 2016. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

HARRISON COUNTY**GULFPORT PUBLIC SCHOOL DISTRICT****Former Business Manager, George Trigg****\$50,000.00**

Misappropriation of Funds

Status: As a result of his improper contracting, Trigg repaid the Gulfport School District. For Fiscal year 2017, balance has been paid in full and returned to the appropriate deserving entity.



HARRISON COUNTY Cont'd

Contractor, Louis O'Bannon **\$50,000.00**
Misappropriation of Funds

Status: As a result of his improper contracting, O'Bannon agreed to repay the Gulfport School District \$50,000.00. For Fiscal Year 2017, payment has been received in the amount of \$5,000.00, leaving a balance of \$45,000.00.

MISSISSIPPI DEPARTMENT OF MARINE RESOURCES

Former Executive Director, William W. Walker **\$362,689.14**
Embezzlement

Status: A formal demand in the amount of \$362,689.14 was issued on November 7, 2013. On March 10, 2014, Walker pled guilty to Embezzlement. On June 16, 2014, Walker was sentenced to 5 years in prison, 3 years supervised release, a fine of \$125,000.00, and \$572,689.00 restitution, \$210,000.00 of which is joint and several with Scott Walker. Restitution payments are to begin 30 days after release from custody. For Fiscal Year 2017, payment in the amount of \$221.62 has been received, leaving a balance of \$359,881.71

Former Chief of Staff, Joseph Ziegler, Jr. **\$258,268.75**
Misuse of Public Funds

Status: A formal demand in the amount of \$258,268.75 was issued on November 7, 2013. On August 14, 2014, he pled guilty to Misprision of a Felony, and on November 10, 2014, Ziegler was sentenced to serve 90 days of house arrest followed by 3 years of supervised probation. For Fiscal Year 2017, payments in the amount of \$22,318.90 have been received, leaving a balance of \$217,962.57.

Former Director of Artificial Reef Program, Kerwin Cuevas **\$108,420.70**
Misuse of Public Funds

Status: A written formal demand in the amount of \$108,420.70 was issued on November 7, 2013. On October 30, 2014, Cuevas pled guilty to one count of Embezzlement and was sentenced to three years non-adjudicated probation, and ordered to pay restitution in the amount of \$1,367.75. For Fiscal Year 2017, payment from his bond company was received in the amount of \$10,318.90, leaving a balance of \$96,734.05.



HARRISON COUNTY Cont'd**GULF COAST COMMUNITY ACTION AGENCY**

Former Deputy Director, Linda Harvey-Irvin **\$531,236.00**
Bribery

Status: On February 19, 2015, Irvin pled guilty to Bribery. On July 1, 2015, she was sentenced to 85 months in federal prison followed by 2 years of supervised release, and ordered to pay \$531,236.00 in restitution to be paid jointly and severally with Markuntala Croom, and perform 100 hours of community service. This case was worked jointly with the FBI. Federal restitution is still owed.

Vendor to Gulf Coast Community Action Agency, Markuntala Croom **\$531,236.00**
Bribery

Status: On February 19, 2015, Croom pled guilty to Bribery. On July 1, 2015, Croom was sentenced to 57 months in federal prison followed by 2 years of supervised release. She was also ordered to pay \$531,236 in restitution to be paid jointly and severally with Linda Harvey-Irvin, and perform 100 hours of community service. This case was worked jointly with the FBI. Federal restitution is still owed.

Vendor to Gulf Coast Community Action Agency, Donald Walton **\$31,000.00**
Bribery

Status: On February 19, 2015, Walton pled guilty to Bribery. On July 1, 2015, Walton was sentenced to 37 months in federal prison followed by 2 years of supervised release. He was also ordered to pay a \$10,000.00 fine, and a forfeiture judgment in the amount of \$31,000.00 was entered. This case was worked jointly with the FBI. Federal restitution is still owed.

CITY OF GULFPORT

Former Utility Cashier, Emily Feazell **\$765.70**
Misuse of Funds

Status: On September 30, 2016, an informal demand was issued in the amount of \$765.70. On October 31, 2016, a formal demand was issued in the amount of \$765.70. For Fiscal Year 2017, payment has been received, balance paid in full, and returned to the appropriate deserving entity.

Former Utility Cashier, Courtney Page **\$3,106.28**
Misuse of Funds

Status: On August 25, 2016, a formal demand was issued in the amount of \$3,106.28, and transmitted to the Office of the Attorney General on March 17, 2017.



HINDS COUNTY

MISSISSIPPI DEPARTMENT OF CORRECTIONS

Former Corrections Commissioner, Chris Epps

Bribery and Kickbacks

Status: On February 25, 2015, Epps pled guilty to Bribery, Kickbacks, and Filing a False Tax Return. On May 23, 2017, the court sentenced Epps to serve 235 months in the custody of the Bureau of Prisons, followed by 3 years of supervised release. The court also imposed a \$100,000 fine, with \$50,000 due within the first 100 days. This case was jointly investigated with other federal agencies.

Vendor to MDOC, Irb Benjamin

Bribery

Status: On October 18, 2016, Benjamin pled guilty to Bribery. On March 3, 2017, Benjamin was sentenced to 70 months of confinement, 2 years supervised release, \$100,000 fine, and \$260,782 forfeiture, both payable within 90 days. This case was jointly investigated with other federal agencies.

Vendor to MDOC, Cecil McCrory

Money Laundering

Status: On February 25, 2015, McCrory pled guilty to Conspiracy to Commit Money Laundering. On February 3, 2017, McCrory was sentenced to 102 months in the custody of the Bureau of Prisons followed by 2 years of supervised release, fined \$20,000, and agreed to forfeit \$1.2 million. This case was jointly investigated with other federal agencies.

Vendor to MDOC, Sam Waggoner

Bribery and Kickbacks

Status: On August 21, 2015, Waggoner pled guilty to bribery. On January 27, 2017, Waggoner was sentenced to 60 months confinement in the custody of the Bureau of Prisons, followed by 2 years supervised release. Further, the court imposed a \$100,000 fine, waived the interest requirement, and ordered the fine be paid within 180 days. The court also imposed a \$100 special assessment due immediately. The court also entered a \$200,000 money judgment as agreed between the Defendant and the US Attorney's Office. This case was jointly investigated with other federal agencies.



HINDS COUNTY Cont'd**MISSISSIPPI AGRIBUSINESS COUNCIL****Former Contractor, Michael Walters****\$132,385.13**

Money Laundering

Status: On March 28, 2005, Walters pled guilty to Money Laundering and was sentenced to serve 18 months in prison. Walters was ordered to pay restitution in the amount of \$82,174.75. A formal demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2017, payments in the amount of \$2,134.00 have been received leaving a balance of \$116,706.13.

MISSISSIPPI DEPARTMENT OF HEALTH**Former Supply Clerk, Demarcus Thompson****\$4,057.02**

Embezzlement

Status: On February 4, 2015, a formal demand was issued in the amount of \$4,057.02. On February 11, 2016, Thompson pled guilty to 1 count of embezzlement and was sentenced to non-adjudication pending successful completion of 3 years supervised probation. He was also ordered to pay restitution in the amount of \$2,800.00. For Fiscal Year 2017, payment was received from his bond company, balance paid in full, and returned to the appropriate deserving entity.

HOLMES COUNTY**TOWN OF TCHULA****Aldersperson, Larry Jefferson****\$9,331.08**

Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$9,331.08 was issued, and transmitted to the Office of the Attorney General on May 11, 2017.

Aldersperson, Dolly Collins**\$10,636.83**

Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$10,636.83 was issued, and transmitted to the Office of the Attorney General on May 11, 2017.

Aldersperson, Tina Cross**\$9,053.58**

Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$9,053.58 was issued, and transmitted to the Office of the Attorney General on May 11, 2017.

**HOLMES COUNTY Cont'd**

Alderson, Cleveland Whiteside, Jr. **\$11,861.17**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$11,861.17 was issued, and transmitted to the Office of the Attorney General on May 11, 2017.

Alderson, Rogerine Johnson **\$11,861.17**
Salary Overpayments

Status: On March 10, 2017, a formal demand in the amount of \$11,861.17 was issued, and transmitted to the Office of the Attorney General on May 11, 2017.

HUMPHREYS COUNTY**COUNTY OFFICIALS**

Chancery Clerk, Lawrence Browder **\$143,306.60**
Exceeding Salary Cap

Status: On November 13, 2014, a formal demand in the amount of \$143,306.60 was issued for exceeding the fee cap for Fiscal Years: 2004, 2006, 2008, 2011, 2012, and 2013. For Fiscal Year 2017, payments in the amount of \$20,000.00 have been received, leaving a balance of \$61,633.94. Browder is currently in an agreement with the county and is on a repayment plan.

MUNICIPALITY OF BELZONI

Board of Aldersons **\$20,000.00**
Misappropriation of Funds

Status: Transferred \$20,000.00 to the appropriate account for the purchase of equipment.

JACKSON COUNTY**JACKSON COUNTY EMERGENCY SERVICES**

Employee, Roger Gibson **\$3,912.71**
Conspiracy
Fraud

Status: On March 9, 2017, a formal demand in the amount of \$3,912.71 was issued. On December 9, 2016, Gibson was indicted for Conspiracy and Fraud.

**JACKSON COUNTY Cont'd**

Employee, Cheryl McLeod **\$1,148.98**
Conspiracy
Fraud

Status: On March 7, 2017, a formal demand in the amount of \$1,148.98 was issued. On December 9, 2016, McLeod was indicted for Conspiracy and Fraud.

KEYS VOCATIONAL CENTER

Former Bookkeeper, Linda Smeby **\$9,113.85**
Embezzlement

Status: On May 13, 2013, Smeby pled guilty to Embezzlement and was sentenced to 10 years in prison, suspended, ordered to serve 5 years of probation, and pay restitution in the amount of \$9,113.85 by making payments of \$100.00 per month. For Fiscal Year 2017, payments in the amount of \$1,200.00 have been received, leaving a balance of \$6,613.85.

SINGING RIVER CREDIT UNION

Attorney, Thomas Robertson **\$60,000.00**
Embezzlement

Status: On June 27, 2016, Robertson pled guilty to Embezzlement and was sentenced to 10 years in custody of MDOC, with 8 years suspended and 2 years to serve. The remaining years will be under Post Release supervision with the first 5 years reporting. Robertson was also ordered to pay restitution in the amount of \$60,000.00, which \$16,000.00 was already paid to Singing River Credit Union, leaving a balance of \$44,000.00. The OSA investigation revealed a total loss of \$493,054.10. For Fiscal Year 2017, payments in the amount of \$2,098.65 have been received, leaving a balance of \$48,272.61.

JEFFERSON COUNTY**COUNTY OFFICIAL**

Former Circuit Clerk, Burnell Harris **\$857,966.42**
Misappropriation of Funds

Status: A formal demand in the amount of \$857,966.42 was issued on October 17, 2007. On October 17, 2007, Harris was found guilty of Theft of Federal Funds, Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity, and Tax Evasion. Harris was sentenced to 72 months in prison, supervised release for 3 years after imprisonment, and restitution to the Office of the State Auditor in the amount of \$447,086.07. For Fiscal Year 2017, payments in the amount of \$5,500.00 have been received, leaving a balance of \$533,112.59.



JEFFERSON DAVIS COUNTY

TOWN OF PRENTISS

Former City Clerk, Glenda Gail Williams
Embezzlement

\$115,786.81

Status: On August 27, 2013, a formal demand in the amount of \$115,786.81 was issued. On February 3, 2014, Williams pled guilty to Embezzlement and was sentenced to 5 years in the custody of the MDOC with 2 years in the intensive house arrest program, and 3 years to be served under post-release supervision. Williams is also ordered to pay restitution in the amount of \$79,620.27, at the rate of \$100.00 per month after the house arrest program begins. For Fiscal Year 2017, payments in the amount of \$220.00 have been received, leaving a balance of \$104,746.81.

GRANBY VOLUNTEER FIRE DEPARTMENT

Former Treasurer, Joseph Parker
Embezzlement
Forgery

\$3,643.94

Status: On December 15, 2016, Parker was indicted on 2 counts of Embezzlement and 2 counts of Forgery. On June 5, 2017, a formal demand in the amount of \$3,643.94 was issued.

JONES COUNTY

COUNTY OFFICIALS

Former Deputy Chancery Clerk, Natalie Brooke Ward
Embezzlement

\$307,985.48

Status: On September 22, 2009, Ward pled guilty to Embezzlement. She was sentenced to 12 years in custody of MDOC with 5 years suspended and 7 years to serve. She was ordered to make restitution in the amount of \$307,985.48. On December 16, 2008, a formal demand in the amount of \$307,985.48 was issued, and transmitted to the Office of the Attorney General on January 16, 2009. For Fiscal Year 2017, payments in the amount of \$4,840.00 have been received, leaving a balance of \$202,245.48.

JONES COUNTY JUNIOR COLLEGE

Former Accounting Assistant, Tracy Laird
Embezzlement

\$109,407.96

Status: A formal demand in the amount of \$109,407.96 was issued on September 9, 2009, and transmitted to the Office of the Attorney General on October 19, 2009. On January 20, 2010, Tracy Laird pled guilty to Embezzlement and was sentenced to 10 years, with 5 years to serve and 5 years post-release supervision, completion of Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2017, payments in the amount of \$1,850.00 have been received, leaving a balance of \$14,068.16.



KEMPER COUNTY**COUNTY EMPLOYEE**

Supervisor, Johnny Whitsett **\$1,622.40**
Improper Expenditures

Status: On June 23, 2017, a formal demand in the amount of \$1,622.40 was issued. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

KEMPER COUNTY SCHOOL DISTRICT

Former Bookkeeper, Catherine Cole **\$85,582.97**
Embezzlement

Status: On April 19, 2016, Cole pled guilty to Embezzlement. A formal demand in the amount of \$85,582.97 was issued on April 22, 2016. On October 18, 2016, Cole was sentenced to serve 10 years in custody of MDOC, with 9 years suspended, 5 years of supervised probation, and 1 year of supervised probation. For Fiscal Year 2017, payments in the amount of \$16,550.00 were received, leaving a balance of \$14,032.97.

LAFAYETTE COUNTY**THE UNIVERSITY OF MISSISSIPPI**

Former Secretary, Francine Green **\$30,931.30**
Embezzlement

Status: On April 7, 2011, Green pled guilty to Embezzlement, was ordered to pay \$30,931.30 in restitution, and was sentenced to 5 years of supervised probation. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

OFFICE OF THE DISTRICT ATTORNEY

Former Office Manager, Heather Thomas Peters **\$8,003.02**
Embezzlement

Status: On March 10, 2015, a formal demand in the amount of \$8,003.02 was issued. Peters pled guilty to Embezzlement on January 4, 2016, and was sentenced to 7 years of imprisonment with 5 years suspended, and 2 years to serve in custody of MDOC. Additionally, Peters was ordered to pay restitution in the amount of \$25,981.43. On July 6, 2015, payment from her bond company was received in the amount of \$699.34, leaving a balance of \$3,003.02. The Lafayette County District Attorney recused himself; therefore, the 17th Judicial District prosecuted this case. For Fiscal Year 2017, payment has been received in the amount of \$892.00, leaving a balance of \$2,111.02.



LAFAYETTE COUNTY Cont'd**MUNICIPALITY OF OXFORD****Former Deputy City Clerk, Alissa Liggins**
Embezzlement**\$21,214.85**

Status: On June 23, 2014, a formal demand in the amount of \$21,214.85 was issued. On July 6, 2015, Liggins pled guilty and was sentenced to 10 years in custody of MDOC, the first 3 years are to be served on house arrest, and the remaining 7 years are suspended. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

LAMAR COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector, Susie Dobson**
Misappropriation of Funds**\$30,551.60**

Status: On September 24, 2015, a formal demand in the amount of \$30,551.60 was issued. On September 19, 2016, Dobson pled guilty to Embezzlement and was sentenced to serve 3 years in custody of MDOC, with 3 years suspended, and ordered to pay restitution in the amount of \$22,300.44. For Fiscal Year 2017, payment in the amount of \$10,552.22 has been received, leaving a balance of \$19,999.38.

LAUDERDALE COUNTY**MERIDIAN PUBLIC SCHOOL DISTRICT****Former Principal, Judy Radcliff**
Embezzlement**\$287,277.10**

Status: On December 2, 2005, Radcliff pled guilty to Conspiracy and was sentenced to serve 30 months, 3 years of supervised release, pay a special assessment fee of \$100.00, and make restitution of \$217,505.68. A formal demand in the amount of \$287,277.10 was issued on December 2, 2005. For Fiscal Year 2017, payments in the amount of \$487.75 have been received, leaving a balance of \$227,905.06.



LAUDERDALE COUNTY Cont'd**MERIDIAN COMMUNITY COLLEGE****Former Administrative Assistant, Sandra Gail Young****\$202,919.72**

Embezzlement

Status: On August 24, 2015, a formal demand in the amount of \$202,919.72 was issued. On January 26, 2017, Young pled guilty to Embezzlement. She was sentenced to 5 years in custody of MDOC, 5 years suspended, and 5 years of supervised probation. Young was also ordered to pay restitution in the amount of \$10,000.00, and transmitted to the Office of the Attorney General on March 30, 2017. For Fiscal Year 2017, payment was received in the amount of \$10,000.00, leaving a balance of \$53,207.72.

LEAKE COUNTY**COUNTY EMPLOYEE****Assistant Road Manager, Ronnie Ingram****\$1,267.42**

Misuse of Funds

Status: On February 1, 2017, an informal demand in the amount of \$1,267.42 was issued. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

LEFLORE COUNTY**MUNICIPALITY OF ITTA BENA****Former City Clerk, Lacheronda Spivey****\$149,088.22**

Embezzlement

Status: On November 9, 2015, Spivey was served with a formal demand in the amount of \$149,088.22. Spivey pled guilty on April 11, 2016, to 1 count of Embezzlement. On July 12, 2016, Spivey was sentenced to 10 years in custody of MDOC, 1 year of intensive supervised probation, followed by 5 years post release supervision, and the remaining 4 years are suspended. She was also ordered to pay restitution in the amount of \$97,318.98; \$47,318.98 to the City of Itta Bena, and \$50,000 to Western Surety. For Fiscal Year 2017, payment has been received in the amount of \$1,976.50, leaving a balance of \$97,111.72.



MARION COUNTY**COUNTY OFFICIAL****Supervisor, Calvin Newsome****\$2,646.14**

Work on Private Property

Status: On October 3, 2016, an informal demand was issued in the amount of \$2,646.14. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.

COLUMBIA SCHOOL DISTRICT**Former Cafeteria Manager, Marquette Magee****\$4,718.05**

Embezzlement

Alteration of Records

Status: On April 19, 2016, Magee was indicted for Embezzlement and Alteration of Records. On October 31, 2016, a formal demand was issued in the amount of \$4,718.05. Magee failed to appear for his court date. A warrant has been issued for his arrest, and his court date is rescheduled for September 11, 2017.

MARSHALL COUNTY**NORTH CENTRAL MISSISSIPPI CRIME STOPPERS****Former Coordinator, Elijah Wilson****\$15,673.28**

Embezzlement

Status: On June 29, 2017, Wilson was indicted for Embezzlement and a formal demand in the amount of \$15,673.28 was issued.

NESHOBA COUNTY**COUNTY EMPLOYEES****Former County Administrator, Benjie Coats****\$32,774.23**

Fraud

Status: On September 15, 2015, a formal demand was issued in the amount of \$39,341.50. Subsequent to the demand being issued, credit was applied towards the balance making the total amount owed \$32,774.23. On June 1, 2016, Coats pled guilty to Fraud in a Public Office and was sentenced to 10 years, 9 years suspended, 1 year of house arrest, and 5 years of non-reporting probation. He was also ordered to pay \$100,000.00 in restitution to be paid accordingly: \$25,000.00 due within 30 days, \$20,000.00 due within 60 days, and make \$500.00 monthly payments until restitution and fines are paid in full. For Fiscal Year 2017, balance has been paid in full and returned to the appropriate deserving entity.



NESHOBA COUNTY Cont'd**Comptroller, Jill Watkins**
Embezzlement**\$459,630.65**

Status: On June 26, 2015, a formal demand was issued in the amount of \$459,630.65. On September 22, 2016, Watkins was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Watkins will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Watkins was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. For Fiscal Year 2017, payment from her bond company has been received in the amount of \$8,489.07, leaving a balance of \$451,141.58.

Purchasing Clerk, Julie Faye Russell
Embezzlement**\$449,130.47**

Status: On June 26, 2015, a formal demand was issued in the amount of \$449,130.47. September 22, 2016, Russell was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Russell will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Russell was ordered to pay Neshoba County an additional \$15,000.00 after being released from probation. For Fiscal Year 2017, payment from her bonding company has been received in the amount of \$83,295.14, leaving a balance of \$365,835.33.

Payroll Clerk, Tammy Gomillion
Embezzlement**\$444,834.56**

Status: On June 26, 2015, a formal demand was issued in the amount of \$444,834.56. September 22, 2016, Gomillion was sentenced to 25 years in custody of MDOC, with 15 years suspended and 10 years to serve. Upon release, Gomillion will be placed on 5 years of probation. She was ordered to pay Neshoba County in a lump sum from her PERS account. Additionally, Gomillion was ordered to pay Neshoba County an additional \$42,220.55 after being released from probation. For Fiscal Year 2017, payment from her bonding company has been received in the amount of \$58,215.79, leaving a balance of \$386,618.77.



NOXUBEE COUNTY**NOXUBEE COUNTY SCHOOL DISTRICT****Former Chief of Security, Randy Dixon****\$4,053.72**

Misappropriation of Funds

Status: On March 8, 2016, a formal demand in the amount of \$4,053.72 was issued. For Fiscal Year 2016, payment has been received in the amount of \$4,053.72, balance has been paid in full, and returned to the appropriate deserving entity. On March 27, 2017, Dixon pled guilty and was given a non-adjudicated sentence. Dixon was sentenced to 2 years of probation.

OKTIBBEHA COUNTY**COUNTY OFFICIAL****Former Chancery Clerk, Monica Banks****\$101,957.43**

Embezzlement

Status: On June 15, 2017, a formal demand in the amount of \$101,957.43 was issued.

MISSISSIPPI STATE UNIVERSITY**Former Employee, Dr. Susan Holder****\$81,946.47**

Embezzlement

Status: On July 15, 2016, Dr. Holder was indicted for Embezzlement. On October 25, 2016, a formal demand in the amount of \$81,946.47 was issued. Trial is set for July 2017.

PANOLA COUNTY**MISSISSIPPI DEPARTMENT OF TRANSPORTATION****Former Road Crew Employee, Connie Shegog****\$12,751.02**

Misappropriation of Funds

Status: On December 7, 2015, a formal demand was issued in the amount of \$12,751.02. On August 18, 2016, Shegog pled guilty to Embezzlement, and was sentenced to a non-adjudicated sentence with 3 years of probation, and ordered to pay restitution in the amount of \$6,735.80, at a rate of \$100.00 per month. For Fiscal Year 2017, payment in the amount of \$6,735.80 has been received, leaving a balance of \$6,015.22. This case was transmitted to the AG's Office on August 12, 2016.

**PANOLA COUNTY Cont'd**

Former Road Crew Employee, Clyde Poole, Jr. **\$1,394.51**
Misappropriation of Funds

Status: On December 2, 2015, Poole was indicted for Embezzlement. On December 7, 2015, a formal demand was issued in the amount of \$1,394.51. The demand has been paid in full and returned to the appropriate deserving entity. Poole is currently waiting on a court date.

Former Road Crew Employee, Torrie Willey **\$101.36**
Embezzlement

Status: On December 7, 2015, a formal demand was issued in the amount of \$101.36. Willey pled guilty to 1 count of Embezzlement by a Public Official on October 6, 2016. Willey received a 20 year suspended sentence with 2 years of supervised probation, and was ordered to pay restitution to MDOT in the amount of \$53.79.

COLES POINT VOLUNTEER FIRE DEPARTMENT

Former Secretary, Martha Chrestman **\$58,372.57**
Embezzlement

Status: On September 5, 2013, a formal demand was issued in the amount of \$58,372.57. On December 11, 2014, Chrestman was sentenced to serve 10 years in MDOC. Chrestman's sentence was suspended and she was ordered to pay restitution in the amount of \$58,972.57. For Fiscal Year 2017, payments in the amount of \$5,400.00 have been received, leaving a balance of \$33,372.57.

PEARL RIVER COUNTY**COUNTY OFFICIAL**

Former Chancery Clerk, David Earl Johnson **\$18,007.54**
Unauthorized Fees

Status: On August 31, 2016, an informal demand in the amount of \$18,007.54 was issued. For Fiscal Year 2017, payment has been received in full and returned to the appropriate deserving entity.



PEARL RIVER COUNTY Cont'd

PEARL RIVER COUNTY PUBLIC SCHOOL DISTRICT

Former Bookkeeper, Darlene Comesana

\$92,394.75

Embezzlement

Status: On August 24, 2009, Darlene Comesana pled guilty to Embezzlement. The court withheld acceptance of the plea for 5 years and ordered her to pay restitution in the amount of \$40,000.00. A formal demand in the amount of \$92,394.75 was issued on March 23, 2011, and was transmitted to the Office of the Attorney General on May 6, 2011. For Fiscal Year 2017, payments in the amount of \$1,100.00 have been received, leaving a balance of \$81,749.75.

PIKE COUNTY

MUNICIPALITY OF MCCOMB

Former Court Clerk, Greta Patterson

\$1,018,375.00

Embezzlement

Status: On December 14, 2015, Patterson pled guilty to Embezzlement and was sentenced to 10 years in custody of MDOC, with 8 years suspended, and 2 years in the intensive supervision program. Additionally, Patterson was ordered to surrender her PERS retirement account, and ordered to pay restitution in the amount of \$1,018,375.00. For Fiscal Year 2017, payment in the amount of \$7,800.00 has been received, leaving a balance of \$972,575.00.

PONTOTOC COUNTY

SHERIFF'S DEPARTMENT

Former Deputy Clerk, Stephanie Cooper

\$59,752.75

Embezzlement

Status: On July 8, 2016, a formal demand in the amount of \$59,752.75 was issued. On April 19, 2017, Cooper pled guilty to Embezzlement and was sentenced to 20 years, suspended, with 2 years intensive supervision, 5 years post-release supervision, and ordered to pay restitution in the amount of \$54,192.59. For Fiscal Year 2017, payment from her bonding companies has been received in the amount of \$54,159.23, leaving a balance of \$5,593.52.



PONTOTOC COUNTY Cont'd

PONTOTOC COUNTY SCHOOL DISTRICT

Former Bookkeeper, Dianne Renee Barefield

\$62,646.29

Embezzlement

Status: On May 5, 2017, Barefield was indicted on 1 count of Embezzlement. On May 18, 2017, a formal demand in the amount of \$62,646.29 was issued.

PRENTISS COUNTY

COUNTY OFFICIAL

Sheriff, Randy Tolar

\$61,614.83

Misuse of Funds

Status: Prentiss County Board of Supervisors agreed to transfer funds back to the appropriate fund. For Fiscal Year 2017, funds were transferred in the amount of \$61,614.83 back to the appropriate account.

Former Justice Court Clerk, Donna Inman

\$6,335.92

Embezzlement

Status: On February 9, 2017, Inman was indicted on 1 count of Embezzlement. A formal demand in the amount of \$6,335.92 was issued on March 8, 2017.

NORTHEAST MISSISSIPPI COMMUNITY COLLEGE

Former Accounts Receivable Specialist, Seleta Howell

\$76,607.41

Embezzlement

Status: A formal demand in the amount of \$76,607.41 was issued on November 4, 2008, and transmitted to the Office of the Attorney General on December 4, 2008. On June 30, 2009, Howell pled guilty in Circuit Court to 3 counts of Embezzlement. She was ordered to serve 20 years in custody of the MDOC, with 17 years suspended, and 3 years to serve, and to pay restitution in the amount of \$76,607.41. For Fiscal Year 2017, payments in the amount of \$362.00 have been received, leaving a balance of \$64,538.41.



SMITH COUNTY**COUNTY OFFICIAL****Supervisor, Dwight Norris****\$1,505.19**

Misuse of Public Property

Work on Private Property

Status: On August 1, 2016, informal demands were issued in the amount of \$420.30, and \$1,084.89. For Fiscal Year 2017, payment has been received in the amount of \$1,504.49, leaving a balance of \$.70.

SUNFLOWER COUNTY**MUNICIPALITY OF INDIANOLA****Former Deputy Municipal Court Clerk, Tina Parker****\$66,118.18**

Missing Funds

Status: On February 11, 2013, Parker pled guilty and the court withheld adjudication for a period of 7 years, provided Parker complete 5 years of supervised probation, followed by 2 years unsupervised probation. Parker was also ordered to pay restitution in the amount of \$35,000.00 to the City of Indianola in monthly payments of \$200.00 beginning March 4, 2013. In addition, Parker shall pay \$2,500.00 from her income tax return each year for 7 years. A formal demand in the amount of \$66,118.18 was issued on February 15, 2013. For Fiscal Year 2017, payments in the amount of \$900.00 have been received, leaving a balance of \$4,440.18.

TALLAHATCHIE COUNTY**COUNTY OFFICIAL****Former Deputy Tax Clerk, Deltra Young****\$19,486.79**

Embezzlement

Status: On February 5, 2016, a formal demand in the amount of \$19,486.79 was issued. On October 14, 2016, Young pled guilty to Embezzlement, and was sentenced to 18 months of supervised probation, ordered to pay a fine in the amount of \$1,000.00, and \$100.00 to the crime victim compensation fund. She was also ordered to pay \$100.00 per month beginning November 14, 2016. For Fiscal Year 2017, payment from her bond company was received, balance paid in full, and returned to the appropriate deserving entity.

**TALLAHATCHIE COUNTY Cont'd****TOWN OF TUTWILER**

Alderson, Donnell Wiggins **\$15,830.21**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$15,830.21 was issued.

Alderson, Donnie Powell **\$13,886.69**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$13,886.69 was issued.

Alderson, Diann Pimpton **\$15,965.89**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$15,965.89 was issued.

Alderson, Christopher Hooper **\$16,188.06**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$16,188.06 was issued.

Alderson, James Farmer **\$16,188.06**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$16,188.06 was issued.

Alderson, Gregory Braggs **\$1,194.39**
Salary Overpayments

Status: On May 3, 2017, a formal demand in the amount of \$1,194.39 was issued.

TIPPAH COUNTY**TOWN OF BLUE MOUNTAIN**

Former City Clerk, Jamie Young **\$17,513.73**
Misappropriation of Funds

Status: On July 8, 2016, a formal demand was issued in the amount of \$17,513.73. For Fiscal Year 2017, payment from her bond company was received, balance paid in full, and returned to the appropriate deserving entity.



TIPPAH COUNTY Cont'd

Former Deputy Clerk, Machele Holliday **\$5,699.21**
Embezzlement

Status: On April 13, 2016, a formal demand was issued in the amount of \$5,699.21. On May 8, 2017, Holliday pled guilty to 1 count of Embezzlement, and was sentenced to a non-adjudicated sentence of 5 years probation, and was ordered to pay restitution in the amount of \$5,699.21. For Fiscal Year 2017, payment from her bond company was received, balance paid in full, and returned to the appropriate deserving entity.

UNION COUNTY**COUNTY OFFICIAL**

Former Deputy Clerk, Jennifer Galloway **\$334,680.64**
Embezzlement

Status: On October 24, 2016, Galloway was indicted for Embezzlement, and a formal demand was issued in the amount of \$334,680.64. For Fiscal Year 2017, payment from her bond company was received in the amount of \$50,000.00, leaving a balance of \$284,680.64.

WASHINGTON COUNTY**GREENVILLE PUBLIC SCHOOLS**

Former Superintendent, Dr. Harvey Franklin, Sr. **\$1,201,247.00**
Fraud

Status: On May 15, 2012, Dr. Franklin resigned as the Superintendent of Education for the Greenville Public School District. On August 2, 2012, Dr. Franklin pled guilty in federal court to 2 counts of Accepting a Bribe and 1 count of Embezzlement, for which the government sought forfeiture of a 2010 Ford F-150 and Real Property identified as 930 South Washington, Greenville, Washington County, Mississippi, 38701, and as Parcel #15444400000 in Washington County, Mississippi, Tax Assessor records. On November 13, 2013, Franklin was sentenced to 76 months each on two counts and 60 months on a third count, to be served concurrently. Franklin was also ordered to pay joint and several restitution with Edna Goble totaling \$1,201,247.00 with \$75,000.00 due immediately. He will also perform 300 hours of community service. On August 2, 2012, Franklin's 2010 Ford F-150 truck was forfeited, and on October 25, 2015, the truck was awarded to the State of Mississippi, with a value of \$20,600.00. This case was jointly investigated with the Office of Inspector General Education. Federal restitution is still owed.



WASHINGTON COUNTY Cont'd

Greenville Public Schools Vendor, Edna Goble **\$1,201,247.00**
Conspiracy to Pay Bribes

Status: On June 19, 2014, Goble pled guilty to 1 count of Conspiracy to Pay Bribes and was sentenced to 30 months in prison, and 3 years of supervised release. Goble admitted to paying bribes and kickbacks to Harvey Franklin. Goble was also ordered to pay restitution in the amount of \$1,201,247.00 jointly and severally with Franklin. Goble is currently serving time in the Federal Bureau of Prisons. This case was jointly investigated with the Office of Inspector General Education. Federal restitution is still owed.

MUNICIPALITY OF GREENVILLE

Former Employee, Sandra Yvette Yeager **\$115,892.62**
Embezzlement

Status: On October 23, 2013, Yeager was arrested on 1 count of Embezzlement, and she was issued a formal demand in the amount of \$115,892.62. On January 5, 2015, Yeager was sentenced to 10 years of intensive supervised probation, 8 years suspended, 5 years supervised probation upon completion of the intensive supervised probation, and restitution in the amount of \$115,892.62. For Fiscal Year 2017, payments in the amount of \$350.00 have been received, leaving a balance of \$38,906.63.

WAYNE COUNTY**MUNICIPALITY OF WAYNESBORO**

Former Water Department Clerk, Gloria Cooley **\$223,455.01**
Embezzlement

Status: On February 15, 2017, Cooley was indicted on 6 counts of Embezzlement. On February 24, 2017, Cooley pled not guilty. On June 15, 2017, a formal demand in the amount of \$223,455.01 was issued. Trial is set for August 7, 2017.

Former Water Department Clerk, Shirley Harris **\$19,861.33**
Embezzlement

Status: On February 15, 2017, Harris was indicted on 6 counts of Embezzlement. On February 24, 2017, Harris pled not guilty. On June 15, 2017, a formal demand in the amount of \$19,861.33 was issued. Trial is set for August 7, 2017.



WAYNE COUNTY Cont'd**WAYNE COUNTY SCHOOL DISTRICT****Former Superintendent, Robert Dean****\$12,359.00**

Embezzlement

Conspiracy to Commit Embezzlement

Status: On June 12, 2017, Dean was indicted on 1 count of Embezzlement and 1 count of Conspiracy to Commit Embezzlement. On June 23, 2017, a formal demand in the amount of \$12,359.00 was issued. Trial is set for August 7, 2017.

Former Principal, Ronnie Crane

Conspiracy to Commit Embezzlement

Status: On June 12, 2017, Crane was indicted for Conspiracy to Commit Embezzlement. Trial is set for August 7, 2017.

Former Employee, William (Freddie) Mills

Conspiracy to Commit Embezzlement

Status: On June 12, 2017, Mills was indicted for Conspiracy to Commit Embezzlement. Trial is set for August 7, 2017.

YALOBUSHA COUNTY**MISSISSIPPI BEEF PROCESSORS****Former Owner/Manager, Richard N. Hall, Jr.****\$577,964.59**

Mail Fraud/Money Laundering

Status: On January 25, 2006, Richard N. Hall, Jr. pled guilty to 1 count of Mail Fraud and 1 count of Money Laundering in the U.S. District Court. On the same date, Hall entered a plea of guilty to 3 counts of Mail Fraud in circuit court. Hall was sentenced in U.S. District Court to 96 months, with 5 years post-release supervision, and ordered to pay restitution in the amount of \$751,094.59, and given credit of \$173,130.00, paid by a separate defendant, for a net amount of \$577,964.59 due to the Office of the State Auditor. For Fiscal Year 2017, payments in the amount of \$2,435.04 were received leaving a balance of \$490,346.73.



YALOBUSHA COUNTY Cont'd

Former Contractor, James Draper **\$187,725.00**
Interstate Transportation of Money by Fraud/Money Laundering

Status: On July 23, 2008, a federal jury convicted James Draper of 1 count of Interstate Transportation of Money by Fraud and 1 count of Money Laundering. On November 7, 2008, Draper was sentenced to serve 30 months in prison, to pay a special assessment of \$200.00, to make restitution of \$187,725.00 jointly and severally with Richard Hall. Draper was ordered to make a lump sum payment of \$50,000.00. A federal jury found Draper guilty of 1 count of Aiding and Abetting the Interstate Transportation of Moneys Obtained By Fraud, 18 USC 2314, and 1 count of Money Laundering, 18 USC 1956 on July 23, 2008. For Fiscal Year 2017, payments in the amount of \$3,996.96 were received.

YAZOO COUNTY**YAZOO COUNTY CHAMBER OF COMMERCE**

Former Administrative Manager, Carolyn Coates **\$39,517.38**
Embezzlement

Status: On August 23, 2010, Carolyn Coates pled guilty to Embezzlement and was ordered to pay restitution in the amount of \$13,546.40. The bond has paid \$25,970.98. For Fiscal Year 2017, payments in the amount of \$320.00 have been received, leaving a balance of \$6,821.40.

YAZOO COUNTY CONVENTION AND VISITORS BUREAU

Former Executive Director, Karen Smith **\$37,587.51**
Embezzlement

Status: On August 13, 2010, Karen Smith pled guilty to Embezzlement. On March 22, 2011, Smith was sentenced to 10 years suspended, with 5 years of supervised probation, and 5 years unsupervised probation, and was ordered to make restitution of \$37,587.51. For Fiscal Year 2017, payments in the amount of \$1,450.00 have been received, leaving a balance of \$23,998.28.



EXCEPTIONS TAKEN BY THE PERFORMANCE AUDIT DIVISION



There were no exceptions taken by the Performance Audit Division for Fiscal Year 2017.



**EXCEPTIONS TAKEN BY THE
PROPERTY DIVISION**



HINDS COUNTY**MISSISSIPPI DEVELOPMENT AUTHORITY****John Helms** **\$9.90**

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.**DEPARTMENT OF HUMAN SERVICES****Shimeka Jackson** **\$69.77****Constance Merriweather** **\$41.90****Terrye Ray** **\$48.10**

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.**JEFFERSON COUNTY****ALCORN STATE UNIVERSITY****Douglas Stewart** **\$13.50****Geraldine Varnado** **\$32.50**

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.



INDEX BY COUNTY



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Office of the State Auditor
P.O. Box 956
Jackson, MS 39205
www.osa.ms.gov

