



AUDIT EXCEPTIONS REPORT

FISCAL YEAR 2004

PHIL BRYANT
STATE AUDITOR



Office of the State Auditor

County Audit Section Investigative Audit 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 return to the appropriate entities in Fiscal Year 2004.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2004

**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)**

**PHIL BRYANT
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
PHIL BRYANT
AUDITOR

July 31, 2004

Honorable Haley Barbour, Governor
Honorable Amy Tuck, Lieutenant Governor
Honorable Tate Reeves, Treasurer
Honorable William J. McCoy, Speaker of the House
Honorable Travis Little, President Pro Tempore of the Senate
Honorable J. P. Compretta, 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 2004, 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 2004. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2004.pdf>.

An audit “*exception*” indicates that a violation of the law has resulted in public funds being misappropriated or spent incorrectly. The term also means that money must be repaid.

The “*exceptions*” included under the County Audit Section may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the county general fund 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 county government. These incidents are primarily those involving excesses of the salary cap for circuit and chancery clerks and are recorded as “*paid in full and settled to the appropriate fund directly.*”

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July 31, 2004

Additionally, this report includes the formal demands for repayment made by the State Auditor and the cases referred by this office to the Office of the Attorney General for litigation. The report also discusses the cases that were closed by settlement, collection, litigation or dismissal.

The County Audit Section was responsible for recovering misspent funds or disallowed expenditures totaling \$126,775.48. Additionally, the County Audit Section, through the audit process was responsible for the proper settlement of unidentified funds and assessments due entities totaling \$48,053.45. The Investigative Division issued 21 written demands for \$1,822,083.61 and recovered misspent or embezzled funds totaling \$798,078.82.¹ The total amount of funds received by the Office of the State Auditor for Fiscal Year ending June 30, 2004, was \$972,907.75.

As in the past we at the Office of the State Auditor pledge to perform our jobs with integrity, honesty and a commitment to excellence. We will strive 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Phil Bryant". The signature is fluid and cursive, with a large initial "P" and "B".

PHIL BRYANT
State Auditor

PB:jmd

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

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**EXCEPTIONS
TAKEN BY THE
COUNTY AUDIT SECTION**



COUNTY AUDIT EXCEPTIONS

ADAMS COUNTY

Circuit Clerk M. L. “Binky” Vines **\$68,349.42**
Fee Journal Exception 2002

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

BENTON COUNTY

Former Sheriff Peggy Moffitt **\$125.00**
Salary Overpayment

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

Sheriff Arnie McMullen **\$250.00**
Salary Overpayment

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

CLAY COUNTY

Former Circuit Clerk Bobbie C. Davis **\$10,000.00**
Excess Statutory Allowance for Fees

Status: Payment of \$2,500.00 was paid directly to the entity leaving a balance of \$7,500.00. This matter has been transferred to the Investigative Division.



COUNTY AUDIT EXCEPTIONS

COAHOMA COUNTY

Chancery Clerk Ed Peacock, III **\$7,000.00**
Fee Journal Exception 2002

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

GRENADA COUNTY

Board Attorney Jay Gore, III **\$9,212.50**
Excess Attorney Fees for Issuance of Bonds

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

HOLMES COUNTY

Circuit Clerk Earline Wright Hart **\$33,161.00**
Fee Journal Exception 2002

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

JEFFERSON DAVIS COUNTY

Chancery Clerk Jack D. Berry **\$2,916.40**
Fee Journal Exception 2002

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



COUNTY AUDIT EXCEPTIONS

PONTOTOC COUNTY

Chancery Clerk Reggie Collums **\$750.00**

Overpayment for Serving as Clerk of the Board

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

SHARKEY COUNTY

Circuit Clerk Murindia Williams **\$1,350.00**

Overpayment for Preparing Records Prior to Court

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

SIMPSON COUNTY

Chancery Clerk Donny Caughman **\$1,161.16**

Shortage in Land Redemption Account

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



**EXCEPTIONS
TAKEN BY THE
INVESTIGATIVE AUDIT DIVISION**



INVESTIGATIVE AUDIT EXCEPTIONS

ALCORN COUNTY

AIRPORT AUTHORITY

Former Corinth/Alcorn Co. Airport Manager Richard Carter \$3,504.91
Embezzlement

Status: Formal written demand was issued on October 12, 1999, and transmitted to the Office of the Attorney General on November 12, 1999. As of June 30, 2004, the balance is \$1,782.52.

AMITE COUNTY

AMITE COUNTY SCHOOL DISTRICT

Former Secretary Dorothy Jones \$13,323.66
Embezzlement

Status: Formal written demand was issued on January 27, 2003, and transmitted to the Office of the Attorney General on April 29, 2003. On October 11, 2002, Jones pled guilty to one (1) count of Embezzlement, entered the Pretrial Intervention Program for three (3) years and was ordered to pay restitution of \$13,323.66, plus court cost.

COUNTY OFFICIAL

Supervisor District 2 Will Powell \$980.56
Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

AMITE COUNTY - cont.

Former Sheriff's Office Bookkeeper Penny Ham **\$676.66**
Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account. This case was transferred to the District Attorney for review. No criminal prosecution is anticipated.

CARROLL COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Theodora Simpson **\$3,353.09**
Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account. On May 3, 2004, Simpson was indicted on one (1) count of Embezzlement.

CLAIBORNE COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Doretha Rankin **\$25,099.15**
Embezzlement

Status: On January 12, 2004, Rankin pled guilty to Embezzlement and was sentenced to five (5) years with six (6) months in custody of MDOC, placed on Post Release Supervision for two (2) years. Rankin was ordered to pay restitution and cost. Full payment was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

CLAIBORNE COUNTY - cont.

CLAIBORNE COUNTY SCHOOL DISTRICT

Claiborne County School District Board of Trustees

Wilbert Archer	\$144.48
Janice Gray	\$144.48
Addie Harvey	\$144.48
Annie Odom	\$144.48
Adell Watts	\$144.48
Misuse of Public Funds	

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

COAHOMA COUNTY

COUNTY OFFICIAL

Former Road Department Shop Foreman Keith Frances	\$14,853.33
Embezzlement	

Status: Formal written demand was issued on July 8, 2002, and transmitted to the Office of the Attorney General on August 8, 2002. As of June 30, 2004, the balance is \$4,853.33. This case was transferred to the District Attorney for review. No criminal prosecution is anticipated.

COAHOMA COMMUNITY COLLEGE

Federal Programs Secretary Cheryl Barnes	\$7,748.40
Salary Overpayment	

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

COAHOMA COUNTY - cont.

Payroll Officer Erma Fields Barnes **\$1,095.68**
Salary Overpayment

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Contract Employee Dr. Hazeltine Woods-Fouche' **\$14,792.40**
Salary Overpayment

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

COPIAH COUNTY

COUNTY OFFICIAL

Supervisor District 5 Jimmy L. Phillips **\$379.57**
Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

COVINGTON COUNTY

COUNTY OFFICIAL

Supervisor District 3 Jimmy White **\$3,683.74**
Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

DESOTO COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Peggy Ann Rodgers	\$2,298.66
Embezzlement	

Status: Formal written demand was issued on November 1, 2002, and transmitted to the Office of the Attorney General on December 2, 2002. On January 8, 2003, Rodgers pled guilty to Embezzlement under an order of non-adjudication and was sentenced to three (3) years probation, ordered to pay court costs, a fine, and restitution of \$1,954.75. As of June 30, 2004, the balance is \$1,523.51.

FRANKLIN COUNTY

COUNTY OFFICIAL

Supervisor District 3 George Collins	\$103.88
Supervisor District 4 Dennis Calcote	\$451.38
Work on Private Property	

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

GEORGE COUNTY

COUNTY OFFICIAL

Former Tax Collector Towana Wright	\$416,889.99
Failure to Perform Duties	

Status: Formal written demand was issued on August 29, 2003, and transmitted to the Office of the Attorney General on September 29, 2003.



INVESTIGATIVE AUDIT EXCEPTIONS

GREENE COUNTY

GREENE COUNTY RURAL HEALTH CENTER

Former Executive Director Calvin Bodden

\$213,616.68

Embezzlement

Status: As a result of the death of former Executive Director Calvin Bodden, formal written demand was issued to the bonding company on March 12, 2003, and transmitted to the Office of the Attorney General on April 11, 2003.

Former Bookkeeper Debbie Berry

\$4,679.26

Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

GRENADA COUNTY

Former Administrative Assistant Jeanne Todd

\$7,591.74

Embezzlement

Status: On April 25, 2003, Todd pled guilty to one (1) count of Embezzlement and was ordered to enter a pre-trial intervention program for two (2) years. Todd was ordered to pay restitution, court cost and administrative fees.

HANCOCK COUNTY

HANCOCK COUNTY PORT AND HARBOR COMMISSION

Executive Director Hal Walters

\$270.35

Misuse of Public Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

HANCOCK COUNTY - cont.

DIAMONDHEAD WATER AND SEWER DISTRICT

Former Utility Clerk Deborah Holler

\$22,940.15

Embezzlement

Status: On August 1, 2002, Holler was arrested on one (1) count of Embezzlement from Diamondhead Water and Sewer District. Formal written demand was issued on June 25, 2003, and transmitted to the Office of the Attorney General on July 25, 2003. On April 19, 2004, Holler was entered into a 24 (twenty-four) month Pretrial Intervention Program and was ordered to pay restitution of \$6,250.00 to the Office of the State Auditor.

CHAMBER OF COMMERCE

Former Director Carleen Moran

\$82,032.00

Embezzlement

Status: On June 10, 2003, Moran pled guilty to one (1) count of Embezzlement and was sentenced to ten (10) years, nine (9) years suspended, one (1) year house arrest and five (5) years post release supervision. Moran was ordered to pay restitution and cost. As of June 30, 2004, the balance is \$32,485.60.

HARRISON COUNTY

COUNTY OFFICIAL

Former Deputy Clerk Gregory E. Jones

\$246,105.40

Uttering Forgery and Embezzlement

Status: On May 5, 2003, Jones pled of guilty to one (1) count of Embezzlement. Formal written demand was issued on May 5, 2003, and transmitted to the Office of the Attorney General on June 5, 2003. For Fiscal Year 2004, payment in the amount of \$3,819.50 was paid directly to the entity and payment in the amount of \$55,400.46 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$86,885.44.



HARRISON COUNTY - cont.

BILOXI PUBLIC SCHOOL DISTRICT

Former Business Manager Jude McDonell **\$41,654.60**
Salary Overpayment

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

HARRISON COUNTY SCHOOL DISTRICT

Technology Department Director Charlotte Daves **\$486.25**
Misuse of Public Funds

Status: Paid in full directly to the entity.

D'Iberville High School Principal Elmer M. Mullins, Jr. **\$658.35**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former D'Iberville High School Principal M. L. Richardson **\$307.10**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

LONG BEACH SCHOOL DISTRICT

School Board Trustee Grady Holder **\$3,022.24**
Nepotism

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

HARRISON COUNTY - cont.

HARRISON COUNTY DEVELOPMENT COMMISSION

Commissioner Richard Bennett

\$10,243.64

Nepotism

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

UNIVERSITY OF SOUTHERN MISSISSIPPI

J. L. Scott Marine Education Center and Aquarium

Former Gift Shop Manager James R. Hilton

\$211,063.14

Embezzlement

Status: On February 3, 2004, Mr. Hilton pled guilty to one (1) count of Embezzlement in Federal Court and was sentenced on May 4, 2004, to serve fifteen (15) months, three (3) years supervised release and ordered to pay restitution of \$100,000.00. Formal written demand was issued on May 3, 2004, and transmitted to the Office of the Attorney General on June 3, 2004.

HINDS COUNTY

COUNTY OFFICIALS

Former Road Manager Anthony Brister

\$11,235.78

Unauthorized Work on an Easement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



HINDS COUNTY - cont.

COUNTY OFFICIALS

Board of Supervisors **\$31,113.44**

Former District 1 Barry Vickery
District 2 Doug Anderson
District 3 Peggy Hobson Calhoun
District 4 Ronnie Chappell
District 5 George S. Smith
Unauthorized Expenditures

Status: Formal written demand was issued on February 22, 1996, and transmitted to the Office of the Attorney General on March 22, 1996. The Attorney General filed suit on July 29, 1997. For Fiscal Year 2004, payment in the amount of \$25,000.00 was paid directly to the entity in settlement of the lawsuit. This case was closed on the advice of the Office of the Attorney General.

Former Board of Supervisor Consultant Shappley Harris **\$202,196.45**
Embezzlement

Status: Formal written demand was issued on November 19, 2003, and transmitted to the Office of the Attorney General on December 18, 2003. Full payment in the amount of \$202,196.45 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account. This case has been referred to the U.S. Attorney, Southern District.

JACKSON PUBLIC SCHOOLS

Former Tire Mechanic James Carter **\$83,854.99**
Former Tire Mechanic Jimmy Stewart **\$52,359.33**
Theft

Status: On June 12, 2003, Carter and Stewart were indicted on one (1) count each of Embezzlement. Formal written demand was issued on August 18, 2003, and transmitted to the Office of the Attorney General on September 18, 2003.



INVESTIGATIVE AUDIT EXCEPTIONS

HINDS COUNTY - cont.

JACKSON PUBLIC SCHOOLS

Former Principal Karl Twyner

\$26,635.33

Misuse of Public Funds

Status: Formal written demand was issued on October 29, 2003, and transmitted to the Office of the Attorney General on December 1, 2003.

CLINTON PUBLIC SCHOOLS

Former Junior High Bookkeeper Kim Renee Peel

\$28,852.33

Embezzlement

Status: Formal written demand was issued on February 17, 1998, and transmitted to the Office of the Attorney General on April 15, 1998. This case was presented to the Grand Jury on August 12, 1998. Ms. Peel was sentenced on June 14, 1999, to a five (5) years suspended sentence with restitution to be paid in equal monthly installments. For Fiscal Year 2004, payment in the amount of \$1,350.00 was paid directly to the entity leaving a balance of \$10,502.33.

MISSISSIPPI BUREAU OF NARCOTICS

Former Agent Dave Knight

\$433.64

Unauthorized Expense Payments

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

HINDS COUNTY - cont.

MISSISSIPPI DEVELOPMENT AUTHORITY

Former Director of Mississippi Welcome Centers

Rosie Herron Williams

\$4,033.08

Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

HOLMES COUNTY

MUNICIPALITY OF DURANT

Alderman Mary Johnson

\$393.66

Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Dispatcher Thawanna Fleming

\$490.00

Embezzlement

Status: On May 11, 2004, Fleming pled guilty to one (1) count of Embezzlement and to one (1) count of Tampering with Records. She was ordered to pay restitution to the Municipality of Durant in the amount of \$490.00 and court costs. She was entered into the Intensive Supervision Program.

MUNICIPALITY OF LEXINGTON

Former City Clerk Pamela Aldridge Williams

\$31,401.92

Embezzlement

Status: As of January 12, 2004, payment in the amount of \$31,401.92 has been paid directly to the entity. The investigation is ongoing.



INVESTIGATIVE AUDIT EXCEPTIONS

HUMPHREYS COUNTY

MUNICIPALITY OF BELZONI

Former City Clerk Sandra Marie Ray **\$2,412.18**
Failure to Deposit Funds

Status: Formal written demand was issued on February 16, 2001, and transmitted to the Office of the Attorney General on March 16, 2001.

ITAWAMBA COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Stephanie Taylor Beam **\$326,375.56**
Embezzlement

Status: Formal written demand was issued on April 18, 2000, and transmitted to the Office of the Attorney General on May 18, 2000. In January 2000, Beam pled guilty and was sentenced to ten (10) years, with seven (7) suspended, and to pay restitution, costs and fines. The Circuit Court issued a show cause order to appear on April 21, 2003. For Fiscal Year 2004, payment in the amount of \$2,291.00 was paid directly to the entity leaving a balance of \$323,378.77.

Former Supervisor District 2 J. T. Farris **\$8,216.80**
Conversion of Public Property to Personal Use

Status: Formal written demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000.

ITAWAMBA COMMUNITY COLLEGE

Former Secretary Kaye Loden **\$214,947.06**
Embezzlement

Status: As a result of the death of former Secretary Kaye Loden, formal written demand was issued to the bonding company on June 7, 2004.



INVESTIGATIVE AUDIT EXCEPTIONS

JACKSON COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Jo Ann Hart

\$18,459.76

Embezzlement

Status: On May 7, 2004, Hart was indicted for one (1) count of Embezzlement. Formal written demand was issued on June 8, 2004. Payment in the amount of \$2,004.37 was received leaving a balance of \$16,455.39.

Former Sheriff's Office Bookkeeper Lou Thrash Carnley

\$235,572.62

Embezzlement

Status: Formal written demand was issued December 3, 2001, and transmitted to the Office of the Attorney General on January 2, 2002. On January 21, 2003, Carnley pled guilty to Embezzlement and was sentenced March 14, 2003, to five (5) years, 4 years suspended, one (1) year to serve and four (4) years non-supervised probation. Carnley was ordered to pay restitution.

Former Property Maintenance Supervisor Charles James, Jr.

\$3,115.67

Embezzlement

Status: James pled guilty to Embezzlement and was sentenced to five (5) years supervised probation, to pay restitution and costs. Formal written demand was issued on May 22, 2000, and transmitted to the Office of the Attorney General on June 22, 2000. For Fiscal Year 2004, payment in the amount of \$298.50 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$1,419.92.

PASCAGOULA MUNICIPAL SEPARATE SCHOOL DISTRICT

Former Athletic Department Secretary Cecilia Stringer

\$31,330.50

Embezzlement

Status: On May 7, 2004, Stringer was indicted on twelve (12) counts for Embezzlement. Formal written demand was issued on June 8, 2004.



INVESTIGATIVE AUDIT EXCEPTIONS

JACKSON COUNTY - cont.

MOSS POINT SCHOOL DISTRICT

Former Moss Point High School Bookkeeper Mary Nelson \$38,356.12
Embezzlement

Status: On November 19, 2003, a three (3) count indictment for Embezzlement was served on Mary Nelson. Formal written demand was issued on November 19, 2003, and transmitted to the Office of the Attorney General on December 18, 2003. On December 15, 2003, payment in the amount of \$22,541.32 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$15,814.80.

JEFFERSON COUNTY

JEFFERSON COUNTY HOSPITAL

Board Trustee Dudley Guice, Sr. \$9,046.32
Misuse of Public Funds

Status: Paid in full directly to the entity.

JEFFERSON DAVIS COUNTY

COUNTY OFFICIAL

Tax Collector's Bookkeeper/Office Manager Kelley Ross Brown \$13,477.45
Missing Funds

Status: Formal written demand was issued on January 8, 2004, and transmitted to the Office of the Attorney General on February 9, 2004.



INVESTIGATIVE AUDIT EXCEPTIONS

JONES COUNTY

COUNTY OFFICIALS

Constable Milton Smith

\$3,929.00

Unauthorized Fees

Status: For Fiscal Year 2004, Smith paid the final payment in the amount of \$146.59.

Former Adult Detention Center Nurse

Helen Lynette Husband

\$52,987.10

Embezzlement

Status: Formal written demand was issued on January 19, 1999, and transmitted to the Office of the Attorney General on February 18, 1999. On December 18, 1998, Husband was sentenced to pay restitution of \$18,000.00, court costs and fines. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division for court-ordered restitution payments. As of June 30, 2004, the balance is \$9,878.45.

JONES COUNTY SCHOOL DISTRICT

Former Bookkeeper Gerilyn E. Murphy

\$146,235.42

Embezzlement and Forgery

Status: On February 5, 2003, Murphy was served a 49 count indictment for Forgery. Formal written demand was issued on February 5, 2003, and transmitted to the Office of the Attorney General on March 5, 2003. On December 17, 2003, Murphy pled guilty to 49 Counts of Uttering Forgery and was sentenced to ten (10) years, with five (5) years house arrest and five (5) years supervised probation. For Fiscal Year 2004, payment in the amount of \$139,460.88 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$6,774.54.



INVESTIGATIVE AUDIT EXCEPTIONS

JONES COUNTY - cont.

LAUREL-JONES COUNTY DIXIE YOUTH BASEBALL

Former Director Stephen Wyrick
Embezzlement

\$33,863.03

Status: On May 18, 2004, Wyrick was ordered into a Pre-Trial Intervention Program for three (3) years and ordered to pay restitution of \$33,863.03. Full payment in the amount of \$33,863.03 was received and settled to the appropriate entity.

KEMPER COUNTY

COUNTY OFFICIALS

Road Manager Glen Williams
Work on Private Property

\$279.80

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Sheriff's Office Bookkeeper Tikisia Ronice Cole
Embezzlement

\$22,034.00

Status: Formal written demand was issued on August 20, 2003, and transmitted to the Office of the Attorney General on September 18, 2003. On October 16, 2003, Cole was indicted for one (1) count of Embezzlement and was sentenced on February 26, 2004, to ten (10) years (suspended), with five (5) years probation. Cole was ordered to pay restitution, court cost and bond fees.



INVESTIGATIVE AUDIT EXCEPTIONS

LAMAR COUNTY

MUNICIPALITY OF PURVIS

Former City Court Clerk Patricia Denham
Embezzlement

\$8,698.15

Status: On June 11, 2003, Denham pled guilty to Embezzlement and was sentenced to ten (10) years, five (5) years suspended and five (5) probation. Denham was ordered to pay full restitution in the amount of \$8,698.15 plus court cost. Formal written demand was issued on June 13, 2003, and transmitted to the Office of the Attorney General on July 14, 2003. For Fiscal Year 2004, payment in the amount of \$60.01 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$8,638.12.

LAUDERDALE COUNTY

COUNTY OFFICIAL

Former Deputy Circuit Clerk Cotonya Griffin
Embezzlement

\$6,055.01

Status: Formal written demand was issued on February 20, 2001, and transmitted to the Office of the Attorney General on March 20, 2001. Griffin pled guilty to Embezzlement and was sentenced to three (3) years in prison, the sentence was suspended and Griffin was placed on probation for three (3) years. For Fiscal Year 2004, payment in the amount of \$1,767.15 was received and settled to the appropriate fund through the Office of the State Auditor leaving a balance of \$548.86.



LAWRENCE COUNTY

MUNICIPALITY OF MONTICELLO

Former City Employee Theresa Magee Tate
Embezzlement

\$3,154.50

Status: Formal written demand was issued on February 25, 2003, and transmitted to the Office of the Attorney General on March 25, 2003. On October 23, 2002, Tate pled guilty to one (1) count of Embezzlement and was sentenced to five (5) years of non-adjudicated probation. Tate was ordered to pay restitution and court cost.

LEFLORE COUNTY

COUNTY OFFICIAL

Former Justice Court Clerk Alberta B. Longstreet
Embezzlement

\$400,782.26

Status: Formal written demand was issued on October 22, 2003, and transmitted to the Office of the Attorney General on November 21, 2003. On December 16, 2003, Longstreet pled guilty to one (1) count of Tax Evasion in Federal Court. On April 30, 2004, in Leflore County Circuit Court Longstreet pled guilty to the charge of Embezzlement and was sentenced to four (4) years, serving one (1) year and one (1) day, and three (3) years of supervised probation. This sentence shall run concurrent with the time the defendant is serving her federal cause.

MISSISSIPPI VALLEY STATE UNIVERSITY

Former Assistant Professor Rosetta Harris
Misuse of Public Funds

\$28,320.00

Status: Formal written demand was issued on February 12, 2002, and transmitted to the Office of the Attorney General on March 12, 2002.



INVESTIGATIVE AUDIT EXCEPTIONS

LINCOLN COUNTY

NEW SITE VOLUNTEER DEPARTMENT

Former Treasurer Andrea Grammar

\$29,746.05

Embezzlement; Uttering Forgeries

Status: Grammar pled guilty to Embezzlement and two (2) counts of Uttering Forgeries and was sentenced to seven (7) years on each count to run concurrently, suspended with five (5) years probation; a term at a restitution center; and to pay restitution, costs and fines. For Fiscal Year 2004, Grammar paid \$3,000.00 directly to the entity leaving a balance \$19,392.10.

LOWNDES COUNTY

COUNTY OFFICIAL

Supervisor District 5 Leroy Brooks

\$5,220.14

Misuse of Public Funds

Status: Formal written demand was issued on February 10, 2004, and transmitted to the Office of the Attorney General on March 10, 2004.

MADISON COUNTY

MUNICIPALITY OF CANTON

Former Chief of Police Luke Gordon

\$4,868.12

Missing Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account. This case was transferred to the District Attorney for review. No criminal prosecution is anticipated.



INVESTIGATIVE AUDIT EXCEPTIONS

MARSHALL COUNTY

HOLLY SPRINGS TOURISM AND RECREATIONAL FACILITIES BUREAU

Former Public Employee Sandy Stovall

\$125,798.40

Embezzlement

Status: On June 1, 2001, Stovall was arrested and charged with four (4) counts of Forgery. Formal written demand was issued on September 20, 2001, and transmitted to the Office of the Attorney General on October 19, 2001. Stovall pled guilty to Embezzlement and was sentenced to ten (10) years, with eight (8) years suspended and two (2) years to serve. Stovall was ordered to pay restitution of \$116,355.56. As of June 30, 2004, the balance is \$100,798.40.

MONROE COUNTY

COUNTY OFFICIAL

Supervisor District 5 Rayburn Cox

\$10,502.25

Work on Private Property

Status: Payment in the amount of \$9,702.81 was received, accepted as full payment and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

NEWTON COUNTY

EAST CENTRAL COMMUNITY COLLEGE

Former Bookstore Manager Wanda Sessions

\$13,350.93

Embezzlement

Status: Formal written demand was issued on September 29, 2003, and transmitted to the Office of the Attorney General on October 29, 2003. Referred to the District Attorney.



INVESTIGATIVE AUDIT EXCEPTIONS

NEWTON COUTNY - cont.

COUNTY OFFICIAL

Former Deputy Tax Collector Velinda Craven

\$119,126.53

Embezzlement

Status: Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 3, 2001. Craven pled guilty to Embezzlement and was sentenced to five (5) years, with two (2) years to serve and three (3) years post release supervision and ordered to pay restitution of \$20,000.00, plus fine and court cost. As of June 30, 2004, the balance is \$91,756.40.

NOXUBEE COUNTY

COUNTY OFFICIAL

Former Supervisor District 5 Robert Henley

\$10,153.00

Unauthorized Expenditures of Public Funds

Status: On May 15, 2002, Henley pled guilty to one (1) count of Embezzlement and was sentenced to ten (10) years, suspended, with five (5) years probation and ordered to pay a fine and restitution. For Fiscal Year 2004, final payment in the amount of \$1,125.00 was received and settled to the appropriate fund through the Office of the State Auditor Excepting Clearing Account.

MUNICIPALITY OF MACON

Street Commissioner Bob Boykin

\$461.01

Electric and Water Department Superintendent Richard Schimmell **\$69.86**

Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

OKTIBBEHA COUNTY

COUNTY OFFICIAL

Deputy Sheriff George M. Carrithers **\$2,648.65**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Chancery Clerk's Office Bookkeeper Angela Griffing **\$3,371.29**
Embezzlement

Status: On July 10, 2003, Griffing was indicted on one (1) count of Embezzlement. Formal written demand was issued on July 15, 2003, and transmitted to the Office of the Attorney General on August 15, 2003.

Tri County Narcotics Task Force Agent Russell Gaines **\$939.68**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

MUNICIPALITY OF STARKVILLE

Former Fire Chief Willie Johnson **\$7,510.95**
Misuse of Public Funds; Unauthorized Payment of Salary

Status: Formal written demand was issued on February 23, 1998, and transmitted to the Office of the Attorney General on April 10, 1998. Johnson was found guilty on November 6, 2000, and sentenced to three (3) years suspended, three (3) years probation, and ordered to pay \$500.00 fine and court cost. As of June 30, 2004, the balance is \$6,918.56.



OKTIBBEHA COUNTY - cont.

MISSISSIPPI STATE UNIVERSITY

Former Housing Business Manager Danny Oswalt **\$132,636.24**
Embezzlement

Status: Formal written demand was issued on August 31, 2001, and transmitted to the Office of the Attorney General on October 1, 2001. On February 5, 2002, Oswalt pled guilty to Embezzlement. On April 15, 2002, Oswalt was sentenced to serve five (5) years, with five (5) years probation and was ordered to pay court cost, a fine of \$1,000.00 and restitution of \$116,889.82. As of June 30, 2004, the balance is \$14,835.12. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division.

Former University Print Shop Clerk Lisa Lindsey **\$59,428.71**
Embezzlement

Status: Formal written demand was issued on January 17, 2003, and transmitted to the Office of the Attorney General on February 10, 2003. On July 31, 2003, Lindsey pled guilty one (1) count of Embezzlement and was sentenced to serve ten (10) years with five (5) years suspended on supervised probation. The court ordered Lindsey to pay all costs of court and restitution in the amount of \$42,909.36, plus interest of \$7,825.31, and investigative costs in the amount of \$8,693.91.



PEARL RIVER COUNTY

COUNTY OFFICIALS

Former Deputy Tax Collector Sonya Bender

\$22,819.94

Embezzlement

Status: Formal written demand was issued on January 10, 2003, and transmitted to the Office of the Attorney General on February 10, 2003. Bender signed a waiver of indictment and entered a plea of guilty. Bender was sentenced to non adjudicated five (5) years probation, restitution of \$22,819.94 plus court cost. For Fiscal Year 2004, payment in the amount of \$1,524.00 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$803.94.

Former Deputy Chancery Clerk Katrina Bogan

\$5,234.29

Embezzlement

Status: On December 11, 1998, Bogan was convicted of Embezzlement and sentenced to five (5) years, suspended upon successful completion of a five (5) year probationary period, to pay restitution, costs and fines. For Fiscal Year 2004, final payment in the amount of \$3,577.29 was received and settled to the appropriate fund.



INVESTIGATIVE AUDIT EXCEPTIONS

PEARL RIVER COUNTY - cont.

SHERIFF'S OFFICE

\$36,544.03

Former Sheriff Dan C. McNeil, Jr.

Liable for Recovery of Public Funds

Former Sheriff's Dispatch Supervisor Mrs. Gloistine Taylor Travis

False Statement and Representation

Status: Formal written demand was issued on June 29, 2001, and transmitted to the Office of the Attorney General on July 30, 2001. Travis pled guilty to two (2) counts of False Statement and Representation on September 1, 2000. On November 14, 2000, Travis was sentenced to five (5) years, adjudication, to run concurrent, and ordered to pay restitution of \$19,196.34 to the Pearl River County Board of Supervisors, plus court cost. For Fiscal Year 2004, Travis paid \$1,300.00 directly to the entity leaving a balance of \$28,892.03.

PIKE COUNTY

MUNICIPALITY OF MAGNOLIA

Former City Clerk Donna Jordan

\$2,641.59

Embezzlement

Status: On February 6, 2004, payment in the amount of \$2,641.59 was paid directly to the entity. The investigation is ongoing.



INVESTIGATIVE AUDIT EXCEPTIONS

PONTOTOC COUNTY

COUNTY OFFICIAL

Former Deputy Circuit Clerk Linda Kay Olsen
Embezzlement

\$248,143.57

Status: Formal written demand was issued on September 11, 2000, in the amount of \$203,930.76 and transmitted to the Office of the Attorney General on October 16, 2000. Olsen was sentenced to five (5) years and was ordered to pay restitution of \$203,930.76, in addition to \$40,612.81 paid prior to the demand. For Fiscal Year 2004, Olsen paid \$1,350.00 directly to the entity leaving a balance of \$186,280.76.

PRENTISS COUNTY

COUNTY OFFICIALS

Former Sheriff Jerry C. "Bud" Michael
Embezzlement

\$7,084.09

Status: Formal written demand was issued on April 19, 2000, and transmitted to the Office of the Attorney General on May 19, 2000. Michael pled guilty and is currently serving fifty nine (59) months in a Federal Correctional Facility.

Circuit Clerk J. F. "Bud" Green
Income Improperly Settled

\$3,688.65

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

QUITMAN COUNTY

MUNICIPALITY OF SLEDGE

Former Police Chief Lenwood Smith
Embezzlement

\$2,897.70

Status: On August 2, 1999, Smith pled guilty to Embezzlement and was sentenced to five (5) years with four (4) years suspended. Smith was ordered to pay all court cost, full restitution and was fined \$1,000.00. Formal written demand was issued on September 5, 2001, and transmitted to the Office of the Attorney General on October 5, 2001. As of June 30, 2004, the balance is \$2,647.70.

RANKIN COUNTY

HUMAN RESOURCE AGENCY

Former Executive Director Katrina Michelle McLin
Embezzlement

\$50,250.00

Status: On January 6, 2004, McLin was indicted on one (1) count of Embezzlement. Payment in the amount of \$50,250.00 was received.

SMITH COUNTY

COUNTY OFFICIAL

Supervisor District 2 Dwight D. Norris
Work on Private Property

\$2,763.94

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

STONE COUNTY

COUNTY OFFICIAL

Former Comptroller/Deputy Chancery Clerk

Lisa Kay Baggett

\$8,928.59

Embezzlement

Status: Baggett was sentenced to five (5) years, suspended, with two (2) years probation, and to pay restitution of \$4,276.00, plus court cost. Formal written demand was issued on January 3, 2001, in the amount of \$4,652.59 and transmitted to the Office of the Attorney General on February 3, 2001. As of June 30, 2004, the balance is \$4,652.59.

SUNFLOWER COUNTY

MUNICIPALITY OF RULEVILLE

Mayor Shirley Edwards

\$149.06

Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

TUNICA COUNTY

COUNTY OFFICIALS

Former Sheriff Jerry Ellington

\$4,366.45

Missing Inventory

Status: Formal written demand was issued on August 29, 2003, and transmitted to the Office of Attorney General on September 29, 2003.



INVESTIGATIVE AUDIT EXCEPTIONS

TUNICA COUNTY - cont.

COUNTY OFFICIALS

Circuit Clerk Sharon Granberry Reynolds **\$44,346.87**
Fee Cap Violation

Status: Formal written demand was issued on November 12, 2003, and transmitted to the Office of the Attorney General on December 12, 2003. Payment in the amount of \$24,000.00 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$20,346.87.

Circuit Clerk Sharon Granberry Reynolds **\$8,436.49**
Missing Funds

Status: Formal written demand was issued on November 19, 2003, and transmitted to the Office of the Attorney General on December 18, 2003.

WARREN COUNTY

MUNICIPALITY OF VICKSBURG

Former Administrative Assistant Brenda Kenney **\$7,674.42**
Embezzlement

Status: Formal written demand was issued on June 17, 2004. On July 2, 2004, Kenney pled guilty to a charge of Embezzlement and was sentenced to five (5) years, with one (1) to serve.



INVESTIGATIVE AUDIT EXCEPTIONS

WARREN COUNTY - cont.

COUNTY OFFICIAL

Former Bad Check Unit Director Kevin Otis

\$2,964.72

Missing Funds

Status: Full payment in the amount of \$2,964.72 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account. This case was transferred to the District Attorney for review. No criminal prosecution is anticipated.

WASHINGTON COUNTY

COUNTY OFFICIAL

Former Circuit Clerk Estelle Smith Pryor

\$24,544.16

Excess Fees

Status: Formal written demand was issued on November 10, 1999, and transmitted to the Office of the Attorney General on December 10, 1999.

WAYNE COUNTY

MUNICIPALITY OF WAYNESBORO

Former Secretary Rhonda McCarty

\$3,532.64

Misuse of Public Funds

Status: Full payment in the amount of \$3,532.64 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.



INVESTIGATIVE AUDIT EXCEPTIONS

WAYNE COUNTY - cont.

SOUTH MISSISSIPPI NARCOTICS TASK FORCE

Former Director Renee Caves Hinton

\$2,930.64

Misuse of Public Funds

Status: Formal written demand was issued on January 14, 2004, and transmitted to the Office of the Attorney General on February 14, 2004. Payment in the amount of \$1,238.64 was received and Hinton was credited in the amount of \$176.85 for items that she was not responsible for leaving a balance of \$1,515.15. This case was transferred to the District Attorney for review. No criminal prosecution is anticipated.

CHICKASAWHAY NATURAL GAS DISTRICT

Former Utility Clerk Debra Henderson

\$2,000.00

Missing Funds

Status: Paid in full directly to the entity. This case was transferred to the District Attorney for review. No criminal prosecution is anticipated.

WILKINSON COUNTY

COUNTY OFFICIAL

Chancery Clerk Thomas C. Tolliver, Jr.

\$3,741.00

Fee Cap Violation

Status: As of November 20, 2003, \$3,741.00 was paid directly to the entity. The investigation is ongoing.



INVESTIGATIVE AUDIT EXCEPTIONS

WILKINSON COUNTY - cont.

ELECTION COMMISSIONERS

Anita “Chantel” Anderson **\$210.00**

Frances Felter **\$1,260.00**

Payment in Excess of Amounts Allowed

Status: Paid in full directly to the entity.

Jerri Love **\$1,540.00**

Payments in Excess of Amounts Allowed

Status: Payment in the amount of \$1,240.00 was paid directly to the entity leaving a balance of \$300.00.

Ida C. Smith **\$1,330.00**

Payment in Excess of Amounts Allowed

Status: Payment in the amount of \$400.00 was paid directly to the entity leaving a balance of \$930.00.



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