

**Office of the State Auditor
Investigative Division Audit Exceptions
FISCAL YEAR 1998**



State of Mississippi

PHIL BRYANT
STATE AUDITOR

Web Version

July 1998

Office of the State Auditor

Investigative Division

An account of misappropriated or misspent public funds
and the actions taken by the Investigative Division of the
Office of the State Auditor for their recovery
and return to the State's public treasuries for Fiscal Year 1998.

Investigative Division Audit Exceptions FISCAL YEAR 1998

**PHIL BRYANT
STATE AUDITOR**

**Jesse M. Bingham, Director
Investigative Division**

Web Version



State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

July 31, 1998

Dear Citizens:

I am pleased to report to you concerning the specific exceptions taken by the Investigative Division during Fiscal Year 1998.

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.

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

The Investigative Division was responsible for issuing 25 written demands for \$674,123.78. The Division recovered misspent or misappropriated funds totaling \$497,765.60. We anticipate recovering the remainder during the next fiscal year.

We pledge to continue to perform our jobs with integrity, honesty and a commitment to excellence. We will strive to protect the public's trust through aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Sincerely,

A handwritten signature in cursive script that reads "Phil Bryant".

PHIL BRYANT
State Auditor

Web Version

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**ON-GOING EXCEPTIONS
TAKEN BY THE
INVESTIGATIVE DIVISION
FOR PREVIOUS YEARS**

Web Version

**INVESTIGATIVE AUDIT
EXCEPTIONS**

**CALENDAR YEAR 1994
STATE AGENCY OFFICIALS**

**HINDS COUNTY
MISSISSIPPI AUTHORITY FOR
EDUCATIONAL TELEVISION**

Former Executive Director A. Jody Jaeger
Misuse of Public Funds

\$25,000.00

Disposition: Upon execution of settlement agreement, the sum of \$4,000.00 was received on July 11, 1994. The sum of \$10,000.00 was received on March 20, 1995, and settled to appropriate fund. Amount was renegotiated to \$24,000.00 and the sum of \$4,000.00 was received on February 15, 1996, and settled to the appropriate fund. The remaining balance of \$6,000.00 is to be paid in two installments of \$3,000.00 in February 1997, and February 1998. On December 2, 1997, correspondence was sent to Mr. Jaeger's legal council requesting \$3,000.00 plus interest of \$300.00, due in February, 1997, to be paid by December 30, 1997. On January 5, 1997, \$3,300 was received and settled to the appropriate fund. On June 15, 1998, final payment of \$3,000 was received and settled to the appropriate fund.

***HINDS COUNTY
DEPT. OF HEALTH***

Former Employee Laura Riddle Holloway

\$8,994.81

Unaccounted for Cash/office Items; Illegal Receipt of Salary

Disposition: Formal demand was filed by State Auditor on September 3, 1996. Upon further investigation and review, on December 17, 1997, this case was closed on the advice of the Office of the State Auditor.

***JONES COUNTY
TOWN OF SOSO***

Former Town Clerk Lucille Holifield
Funds not Properly Settled

\$3,375.05

Disposition: Formal demand was filed by State Auditor on September 12, 1996, and transmitted to Attorney General on December 16, 1997.

**INVESTIGATIVE AUDIT EXCEPTIONS
TAKEN BY THE
INVESTIGATIVE DIVISION
FISCAL YEAR 1998**

Web Version

**INVESTIGATIVE AUDIT
EXCEPTIONS**

COUNTY OFFICIALS

ADAMS COUNTY

Board of Supervisors **\$580.90**
District 1 Samuel L. Cauthen
District 2 Virginia S. Salmon
District 3 Thomas Campbell
District 4 Phillip West
District 5 Maxie Wallace
Work on Private Property

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

ALCORN COUNTY

Former Deputy Tax Collector Shelia McDaniel **\$15,970.62**
Embezzlement

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

CLAIBORNE COUNTY

Board of Supervisors
District 1 Albert Butler **\$4,724.66**
District 2 Edward Carter, Sr. **\$43,003.75**
District 3 William Moore **\$1,258.94**
District 4 Joel Grigsby **\$2,742.60**
District 5 Charles Johnson **\$33,132.90**
District 3 Kenneth Vaughn (former) **\$2,331.83**
District 4 McCaleb Jones (former) **\$250.74**
Illegal Expenditures

Disposition: Formal demand was issued on April 10, 1997. On May 6, 1998, Mr. Albert Butler paid in full and settled to appropriate fund through State Auditor's

Exception Clearing Account. On May 21, 1998, Mr. McCaleb Jones paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account. On April 13, 1998, Mr. Charles Johnson and Mr. Edward Carter pled guilty to embezzlement and were sentenced to 5 years with 4 years suspended, 5 years supervised probation, and payment of court costs and restitution. On June 15, 1998, Mr. William B. Moore and Mr. Kenneth Vaughn paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account. Terms are being negotiated on the outstanding amounts and payment is expected from the bonding company.

Road Manager John Obie **\$129.16**
Illegal Receipt of Salary

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

HARRISON COUNTY

Sheriff's Office Employee Gerald Ormond Fennell **\$5,360.19**
Illegal Receipt of Salary

Disposition: Formal demand was issued on July 9, 1997. Transmitted to the Office of the Attorney General on August 15, 1997.

Sheriff Joseph Price **\$5,642.53**
Unauthorized Use of Public Funds

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

Sheriff's Deputy Victor Smith **\$445.41**
Unauthorized Use of Public Funds

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

JASPER COUNTY

Former Justice Court Clerk Jennifer Green **\$56,983.08**
Embezzlement

Disposition: Formal demand was issued on April 6, 1998. Paid in full and settled to appropriate funds through State Auditor's Exception Clearing Account.

Supervisor District 3 John R. Sims **\$93.35**
Work on Private Property

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

JONES COUNTY

Supervisor District 3 Donald D. Holifield **\$2,982.37**
Work on Private Property

Disposition: Formal demand was issued on September 29, 1997, and transmitted to the Office of the Attorney General on October 31, 1997.

KEMPER COUNTY

Tax Collector Terry Creekmore **\$5,176.30**
Misuse of Public Funds

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

District 3 Supervisor Dennis Allen **\$462.29**
Work on Private Property

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

LAFAYETTE COUNTY

Board of Supervisors **\$1,100.00**
District 1 Gary Massey
District 2 Clark Littlejohn
District 3 Robert Blackmon
District 4 James (Mickey) Jenkins
District 5 Ray N. Sockwell
Misuse of Public Funds

Disposition: Paid in full and settled to appropriate fund directly.

MADISON COUNTY

Deputy Sheriff Bill Weisenberger **\$60.91**
Unauthorized Use of Public Property

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

MARION COUNTY

Former Circuit Clerk Joseph Herring **\$19,082.12**
Embezzlement

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

Former Circuit Clerk Joseph Herring **\$624.15**
Overpayment of Fees

Disposition: Paid in full and settled to appropriate funds through State Auditor's Exception Clearing Account.

NOXUBEE COUNTY

Supervisor District 3 George Robinson **\$344.29**
Work on Private Property

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

PEARL RIVER COUNTY

Deputy Justice Court Clerk Jackie Boone **\$4,635.57**
Deputy Justice Court Clerk Larita Travis **\$10,386.49**
Embezzlement

Disposition: Both subjects pled guilty to embezzlement in Pearl River Circuit Court. Ms. Boone was sentenced to serve ten (10) years in the Custody of the Department of Corrections, of which five (5) years would be suspended upon completion of successful supervised probation of five (5) years. Ms. Boone was also sentenced to pay full restitution of \$4,635.57 at the rate of \$100 per month beginning in April 1998. Ms. Travis was sentenced to serve ten (10) years in the Custody of the Department of Corrections, of which five (5) years would be suspended upon completion of successful supervised probation of five (5) years. Ms. Travis was also sentenced to pay full restitution of \$10,386.49 at the rate of \$150 per month beginning in April 1998.

TALLAHATCHIE COUNTY

Former Deputy Circuit Clerk Lisa C. Jenkins **\$37,700.57**
Embezzlement

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account. On May 22, 1998, Ms. Jenkins plead guilty to a bill of information.

UNION COUNTY

Park Commissioner Gloria Tolbert **\$4,763.10**
Unauthorized Expenditures

Disposition: Formal demand issued on July 29, 1997, and transmitted to the Office of the Attorney General on September 25, 1997. Ms. Tolbert pled guilty and was sentenced to pay restitution and court costs. Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

WALTHAM COUNTY

Sheriff Warren Slater **\$509.91**
Unauthorized Use of Public Funds

Disposition: Paid in full and settled to appropriate fund directly.

WARREN COUNTY

Circuit Clerk Larry Ashley **\$42,457.00**
Disallowed Expenditures

Disposition: Made partial payment of \$10,000, on March 20, 1998, which was settled to the appropriate fund through State Auditor's Exception Clearing Account. An agreement was made to pay the remainder prior to July 31, 1998.

**HARRISON COUNTY
DEPT. OF REHABILITATION SERVICES**

Bookkeeper Deirdre Ann Marshall **\$154,783.74**
Unauthorized Use of Funds

Disposition: Formal demand was sent on September 29, 1997, and transmitted to the Office of the Attorney General on October 31, 1997. In October, 1997, the bonding company paid \$79,449.26 to the Mississippi Dept. Of Rehabilitation Services; the Internal Revenue Service refunded \$10,352.73; and, the Mississippi State Tax Commission will refund \$3,492.88 for excess Workers' Compensation payments and income tax withholdings. This case has been transferred to the Harrison County District Attorney for possible legal action.

**HINDS COUNTY
BOARD OF BARBER EXAMINERS**

Former Bookkeeper Stephanye Thomas **\$2,266.00**
Embezzlement

Disposition: Paid \$410 and settled to appropriate fund directly. Paid \$310 and settled to appropriate fund through State Auditor's Exception Clearing Account.

**HINDS COUNTY
MISSISSIPPI GAMING COMMISSION**

Executive Director Paul A. Harvey **\$4,754.19**
Unauthorized Use of Public Funds

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

**HINDS COUNTY
SECRETARY OF STATE'S OFFICE**

Former Postal Clerk Daniel Lamar Jones
Embezzlement

\$10,243.25

Disposition: Formal demand was issued on November 3, 1997, and transmitted to the Office of the Attorney General on December 3, 1997. On February 11, 1998, subject was indicted on one (1) count of embezzlement. Full restitution was made by bonding company on March 30, 1998, and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**RANKIN COUNTY
MISSISSIPPI STATE HOSPITAL**

Medical Staff Employee Victoria D. Dunaway
B-60 Administrator James I. Morton
Missing Property

\$7.33
\$5.41

Disposition: Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***HINDS COUNTY
JACKSON STATE UNIVERSITY***

President James E. Lyons, Sr.

\$146,864.00

Unaccountated for Public Property

Disposition: Formal demand was issued on August 5, 1997. On September 4, 1997, partial payment of \$16,000.00 was received. On September 8, 1997, the case was transmitted to the Office of the Attorney General. The remaining balance of \$130,864.00 was received on September 19, 1997. Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

**ALCORN COUNTY
CITY OF CORINTH**

Deputy Court Clerk James L. Rhodes **\$74,622.64**
Embezzlement

Disposition: Formal demand was issued on February 24, 1998, and transmitted to the Office of the Attorney General on May 1, 1998. On January 23, 1998, Mr. Rhodes was indicted by the Grand Jury on eight (8) counts of embezzlement.

**DeSOTO COUNTY
CITY OF SOUTHAVEN**

Alderman Ricky Jobes **\$62.91**
Unauthorized Use of Public Property

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

**FORREST COUNTY
CITY OF PETAL**

Former Police Chief Billy Wayne Murphy, Jr. **\$4,205.00**
Missing Evidence Monies

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

***HINDS COUNTY
CITY OF JACKSON***

City Council **\$88,260.23**
Ward 1 Dent Anglin
Ward 2 Louis Armstrong
Ward 3 Kenneth I. Stokes
Ward 4 Credell Calhoun
Ward 5 E. C. Foster
Ward 6 Marcia Weaver
Ward 7 Margaret Barrett
Unauthorized Expenditure of Public Funds

Disposition: Formal demand was issued on July 23, 1997, and transmitted to the Office of the Attorney General on September 2, 1997. Settlement negotiated to \$31,733.25. Paid in full and settled to appropriate fund through State Auditor’s Exception Clearing Account.

***LEAKE COUNTY
CITY OF CARTHAGE***

Mayor Bobbye Henderson **\$341.05**
Misuse of Public Funds

Disposition: Paid in full and settled to appropriate fund directly.

***LINCOLN COUNTY
CITY OF BROOKHAVEN***

Former Municipal Court Clerk Betty Sisco **\$38,440.74**
Embezzlement

Disposition: Ms. Sisco was indicted on embezzlement charges and plead guilty. She was sentenced to eight (8) years in prison, suspended upon completion of supervised house arrest, and to pay court costs and restitution directly to the county, and to perform 250 hours of community service. On January 14, 1998, Ms. Sisco repaid \$24,645.00, with the remainder to be paid within

two (2) years.

**MARION COUNTY
CITY OF COLUMBIA**

Former Narcotic Detective James Carney
Embezzlement

\$13,144.16

Disposition: Formal demand was issued on February 9, 1995. An indictment was issued by the Marion County Grand Jury. Mr. Carney pled guilty to two (2) counts of embezzlement. A settlement was entered into and Mr. Carney was ordered to pay restitution in the amount of \$3,777.20. This amount consists of \$1,531.20 for investigative costs, \$1,475.00 for unaccounted funds, and \$771.00 for undocumented funds. Payments are being made regularly, and on March 9, 1998, full payment was received and settled to appropriate fund through State Auditor's Exception Clearing Account.

**OKTIBBEHA COUNTY
CITY OF STARKVILLE**

Fire Chief Willie Johnson
Misuse of Public Funds; Unauthorized Payment of Salary

\$7,510.95

Disposition: Formal demand was issued on February 23, 1998, and transmitted to the Office of the Attorney General on April 10, 1998.

**TUNICA COUNTY
TOWN OF TUNICA**

Mayor Bobby Williams
Unauthorized Expenditure of Public Funds

\$3,452.37

Disposition: Formal demand issued on September 16, 1997, and transmitted to the Office of the Attorney General on October 16, 1997. Amount was renegotiated to \$2,255.35. Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

***FORREST COUNTY
FORREST COUNTY SCHOOLS***

Superintendent of Education Walter P. Cartier **\$805.50**
Misuse of Public Funds

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

***HARRISON COUNTY
BILOXI PUBLIC SCHOOLS***

Board of Education Business Manager Jude McDonald **\$2,947.41**
Misuse of Public Funds

Disposition: Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

***HINDS COUNTY
CLINTON PUBLIC SCHOOLS***

Junior High Bookkeeper Kim Renee Peel **\$28,852.33**
Embezzlement

Disposition: Formal demand was issued on February 17, 1998, and transmitted to the Office of the Attorney General on April 15, 1998.

**CASES CLOSED
OFFICE OF THE ATTORNEY GENERAL**

Web Version

CASES CLOSED

COUNTY OFFICIALS

MADISON COUNTY

Interim Road Manager Lawrence Morris
Work on Private Property

\$2,007.97

Disposition: Formal demand was issued on August 9, 1996, and transmitted to the Office of the Attorney General on July 21, 1997. Upon further review, this case was closed upon the advice of the Office of the Attorney General.

UNION COUNTY

Park Commissioner Gloria Tolbert
Unauthorized Expenditures

\$4,763.10

Disposition: Formal demand issued on July 29, 1997, and transmitted to the Office of the Attorney General on September 25, 1997. Subject pled guilty and was sentenced to pay restitution and court costs. Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

WASHINGTON COUNTY

Former Justice Court Clerk Easter Courtney
Missing Public Funds

\$12,506.78

Disposition: Formal demand issued on February 18, 1997, and transmitted to the Office of the Attorney General on March 26, 1997. Upon further investigation and review, on December 10, 1997, this case was closed upon advice from the

Office of the Attorney General.

**HARRISON COUNTY
DEPT. OF REHABILITATION SERVICES**

Bookkeeper Deirdre Ann Marshall
Unauthorized Use of Funds

\$154,783.74

Disposition: Formal demand was sent on September 29, 1997, and transmitted to the Office of the Attorney General on October 31, 1997. In October, 1997, the bonding company paid \$79,449.26 to the Mississippi Dept. Of Rehabilitation Services; the Internal Revenue Service refunded \$10,352.73; and, the Mississippi State Tax Commission will refund \$3,492.88 for excess Workers' Compensation payments and income tax withholdings. This case has been transferred to the Harrison County District Attorney for possible legal action. On March 16, 1998, subject was indicted on one (1) count of embezzlement and five (5) counts of uttering a forgery.

**HINDS COUNTY
SECRETARY OF STATE'S OFFICE**

Former Postal Clerk Daniel Lamar Jones
Embezzlement

\$10,243.25

Disposition: Formal demand was issued on November 3, 1997, and transmitted to the Office of the Attorney General on December 3, 1997. Full restitution was made by the bonding company on March 30, 1998, and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***HINDS COUNTY
JACKSON STATE UNIVERSITY***

President James E. Lyons, Sr.

\$146,864.00

Unaccounted for Property and Equipment

Disposition: Formal demand was issued on August 5, 1997. On September 4, 1997, partial payment of \$16,000 was received. On September 8, 1997, the case was transmitted to the Attorney General. On September 19, 1997, the balance of \$130,864.00 was received. Paid in full and settled to the appropriate fund through State Auditor's Exception Clearing Account.

<p>BENTON COUNTY BENTON COUNTY SCHOOLS</p>
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Superintendent Ronald C. Wilkerson	\$50,486.03
School Board Members	\$50,486.43
John Coker	
Joe Therrell Grist	
Marvin R. Jimmerson	
Roosevelt Hoyle, Jr.	
Wilma C. McGregor	
Salary Overpayment and Pay without Contract	
Superintendent Ronald C. Wilkerson	\$5,361.52
Reimbursed Travel Expenses without Proper Documentation	

Disposition: Formal demand issued on March 10, 1997, and June 24, 1997, and transmitted to the Office of the Attorney General on April 18, 1997, and July 28, 1997. Upon review and discussion, the Attorney General withdrew the demand against the School Board members. On June 15, 1998, Superintendent Ronald C. Wilkerson paid the negotiated amount in full and amount was settled to appropriate fund through State Auditor's Exception Clearing Account.

<p>LAMAR COUNTY LAMAR COUNTY SCHOOLS</p>
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Former Superintendent Emil Pav, Jr.	\$124,482.84
Misuse of Public Funds	

Disposition: Formal demand was filed by State Auditor on July 29, 1996, and transmitted to the Office of the Attorney General on December 22, 1997. Upon further investigation and review, this case was closed by the Office of the Attorney General.

**HINDS COUNTY
CITY OF JACKSON**

City Council **\$88,260.23**

- Ward 1 Dent Anglin**
- Ward 2 Louis Armstrong**
- Ward 3 Kenneth I. Stokes**
- Ward 4 Credell Calhoun**
- Ward 5 E. C. Foster**
- Ward 6 Marcia Weaver**
- Ward 7 Margaret Barrett**
- Unauthorized Expenditure of Public Funds

Disposition: Formal demand was issued on July 23, 1997, and transmitted to the Office of the Attorney General on September 2, 1997. Settlement negotiated to \$31,733.25. Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

**LEE COUNTY
CITY OF TUPELO**

North Mississippi Narcotics Task Force **\$203,479.26**

- Fred W. Collins**
- Michael Edlemon**
- Richard Erickson**
- Phillip Goldsmith**
- James T. Harper**
- Christopher S. Sandefer**
- Kerry Slack**
- Ronald E. Trice**
- Billy V. White, Jr.**
- Unaccounted for Funds

Disposition: Formal demand was issued on May 13, 1996, and transmitted to the Office of the Attorney General on January 2, 1997. Upon further investigation and review, this case was closed on the advice of the Office of the Attorney General.

**MARION COUNTY
CITY OF COLUMBIA**

Former Narcotic Detective James Carney
Embezzlement

\$13,144.16

Disposition: Formal demand was issued on February 9, 1995. An indictment was issued by the Marion County Grand Jury. Mr. Carney pled guilty to two (2) counts of embezzlement. A settlement was entered into and Mr. Carney was ordered to pay restitution in the amount of \$3,777.20. This amount consists of \$1,531.20 for investigative costs, \$1,475.00 for unaccounted funds, and \$771.00 for undocumented funds. Payments are being made regularly, and on March 9, 1998, full payment was received and settled to appropriate fund through State Auditor's Exception Clearing Account.

**TUNICA COUNTY
TOWN OF TUNICA**

Mayor Bobby Williams
Unauthorized Expenditure of Funds

\$3,452.37

Disposition: Formal demand was issued on September 16, 1997. Transmitted to the Office of the Attorney General on October 16, 1997. Amount was renegotiated to \$2,255.35. Paid in full and settled to appropriate fund through State Auditor's Exception Clearing Account.

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