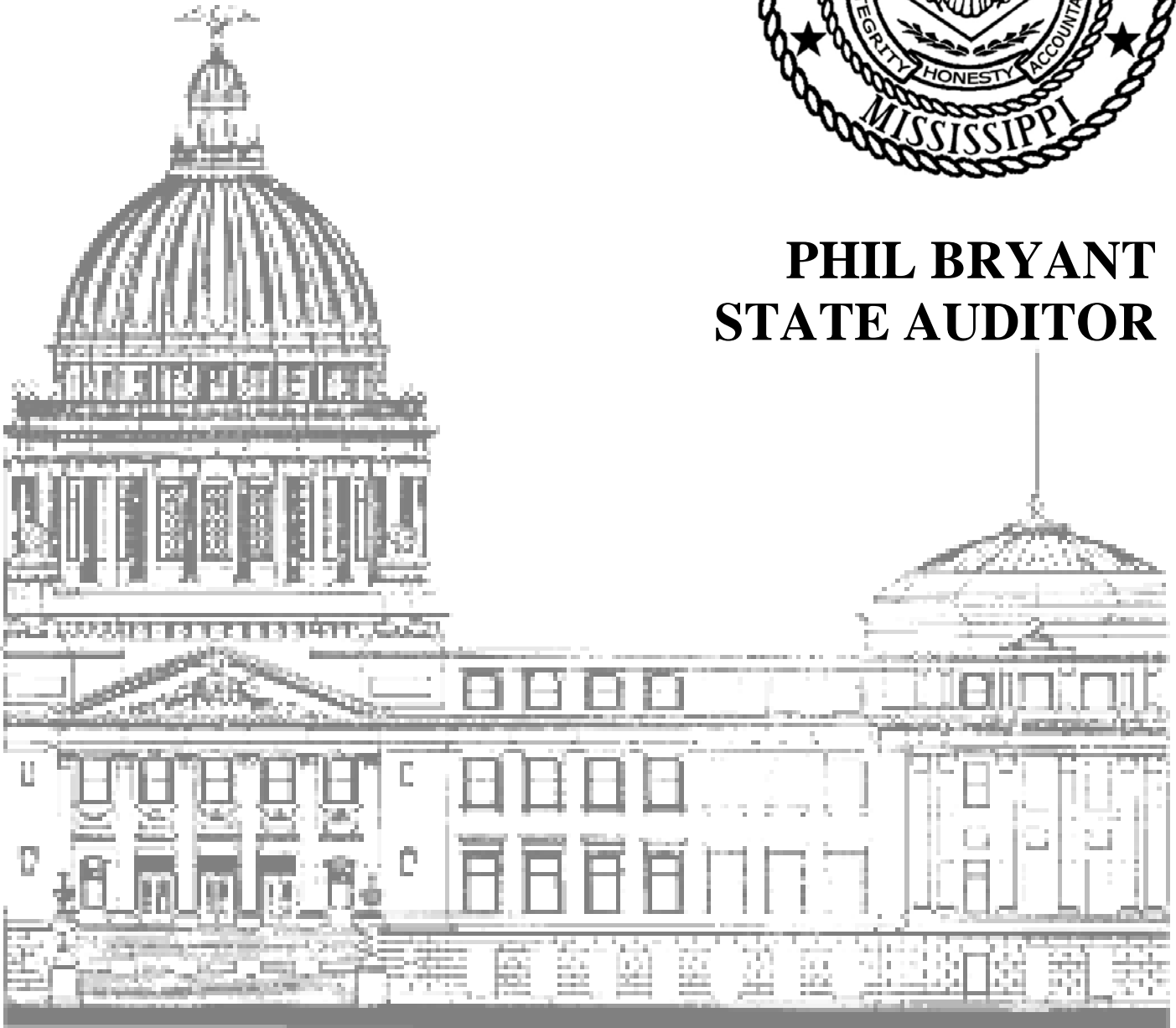




AUDIT EXCEPTIONS REPORT FISCAL YEAR 2007



**PHIL BRYANT
STATE AUDITOR**





Office of the State Auditor

**Education Audit Section
County Audit Section
Performance Audit Division
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 2007.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2007

**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 30, 2007

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 2007, 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 2007. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2007.pdf>.

An audit “*exception*” indicates that a violation of the law or an accounting error 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.*”

Page Two
July 30, 2007

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 Education Audit Section was responsible for recovering misspent funds totaling \$1,375.44.

The County Audit Section was responsible for recovering misspent funds or disallowed expenditures totaling \$150,028.42.

The Performance Audit Division issued 2 demands totaling \$18,110,477.32 and recovered funds totaling \$4,110,477.32.

The Investigative Audit Division issued 29 written demands for \$2,720,114.27 and recovered misspent or embezzled funds totaling \$573,839.54.¹

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2007, was \$4,835,720.72.

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,



PHIL BRYANT
State Auditor

PB/ jsc

¹ *These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.*



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**EXCEPTIONS TAKEN BY THE
EDUCATION AUDIT
SECTION**





BOLIVAR COUNTY

CLEVELAND SCHOOL DISTRICT

Superintendent, Dr. Montrell Greene

Misuse of Public Funds

\$1,375.44

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



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**EXCEPTIONS TAKEN BY THE
COUNTY AUDIT
SECTION**



**BENTON COUNTY**

Circuit Clerk, Martha G. Mitchell **\$210.00**
Excess Fees

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

Sheriff, A.A. McMullen **\$8,428.04**
Disallowed Expenses

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

CALHOUN COUNTY

Chancery Clerk, Martha Martin **\$2,180.00**
Excess Fees

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

CHICKASAW COUNTY

Sheriff, James Travis Simmons, Jr. **\$1,500.00**
Disallowed Expenses

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

CHOCTAW COUNTY

Chancery Clerk, Don Threadgill **\$4,060.24**
Disallowed Expenses

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



CLAIBORNE COUNTY**Circuit Clerk, Sammie L. Good**

Exceeded Fee Cap for Calendar Year 2004	\$2,009.00
Unidentified Funds	\$56,985.08

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

Chancery Clerk, Gloria K. Dotson

Exceeded Fee Cap for Calendar Year 2004	\$270.00
Exceeded Fee Cap for Calendar Year 2005	\$2,310.00
Exceeded Fee Cap for Calendar Year 2006	\$150.00

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

CLAY COUNTY**Sheriff, Laddie Huffman**

Unidentified Funds	\$2,086.00
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Status: Paid in full and settled to the appropriate fund directly.

Former District 1 Election Commissioner, Garland Wray**\$280.00****Former District 5 Election Commissioner, Katherine Dill****\$280.00**

Excess Fees

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

FORREST COUNTY**Chancery Clerk, Jimmy C. Havard****\$806.00**

Exceeded Fee Cap for Calendar Year 2004

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

**LAFAYETTE COUNTY**

Tax Assessor/Collector, Martha Thornton **\$10,761.67**
Excess Salary

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

LINCOLN COUNTY

Chancery Clerk, Tillmon Bishop
Exceeded Fee Cap for Calendar Year 2004 **\$10,105.00**
Disallowed Expenses for Calendar Year 2005 **\$5,017.00**
Unreimbursed Wages **\$18,565.71**

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

Circuit Clerk, Terry Watkins **\$4,078.00**
Unreimbursed Wages

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

NEWTON COUNTY

Circuit Clerk, Rodney Bounds **\$2,000.00**
Excess Fees

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

OKTIBBEHA COUNTY

Chancery Clerk, Monica W. Banks
Disallowed Expenses for Calendar Year 2004 **\$457.36**
Disallowed Expenses for Calendar Year 2005 **\$364.32**

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

**SHARKEY COUNTY**

Post 1 Justice Court Judge, Treves Cooper	\$3,900.00
Post 2 Justice Court Judge, E.C. Secoy	\$3,900.00
Excess Salary	

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

YAZOO COUNTY

Chancery Clerk, Noreen Girard	\$9,325.00
Exceeded Fee Cap for Calendar Year 2005	

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



**EXCEPTIONS TAKEN BY THE
PERFORMANCE AUDIT
DIVISION**



**HINDS COUNTY****MISSISSIPPI CHILDREN'S JUSTICE CENTER****\$4,110,477.32**

Improper Donation

Status: An unsolicited donation of \$4.2 million to the Children's Justice Center, as part of the MCI tax settlement agreement dated May 6, 2005, was determined to be an improper donation under Section 66 of the Mississippi Constitution. This money was voluntarily returned to the State General Fund by the Children's Justice Center, after the State Auditor advised them of this improper donation.

THE LANGSTON LAW FIRM**\$14,000,000.00**

Improper Fees

Status: On November 20, 2006, a formal demand was issued for receipt of fees that were not in accordance with state law.



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**EXCEPTIONS TAKEN BY THE
INVESTIGATIVE AUDIT
DIVISION**





ADAMS COUNTY

COUNTY OFFICIAL

Circuit Clerk, M.L. “Binky” Vines **\$72,847.17**
 Embezzlement

Status: On May 4, 2007, M.L. “Binky” Vines entered into a Non-Adjudication Order in which he pled guilty to three (3) counts of Embezzlement. Vines was ordered to pay restitution in the amount of \$38,536.05. Formal written demand was issued on May 10, 2007, and transmitted to the Office of the Attorney General on June 11, 2007.

Exceeded Fee Cap for Calendar Year 2004 **\$3,014.12**

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

MUNICIPALITY OF NATCHEZ

Alderman, Theodore West **\$407.26**
 Misuse of Public Funds

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

SOUTHWEST MISSISSIPPI MENTAL HEALTH

Former Office Manager, Regina Jones **\$6,496.66**
 Missing Funds

Status: Formal written demand was issued on December 8, 2005, and transmitted to the Office of the Attorney General on January 9, 2006. For Fiscal Year 2007, payment in the amount of \$2,964.65 was received leaving a balance of \$3,532.01.

ALCORN COUNTY

DISTRICT ATTORNEY’S OFFICE

Former Secretary, Brooke Tomlinson **\$7,718.00**
 Embezzlement

Status: On November 18, 2004, Brooke Tomlinson pled guilty to Embezzlement and was sentenced to three (3) years, with three (3) months to be served on house arrest, with probation for two (2) years and nine (9) months. Tomlinson was ordered to pay restitution in the amount of \$2,765.18. Formal written demand was issued on March 16, 2005, and transmitted to the Office of the Attorney General on April 11, 2005. For Fiscal Year 2007, payments in the amount of \$746.18 were received leaving a balance of \$4,371.82.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**AMITE COUNTY****AMITE COUNTY HIGH SCHOOL****Former Secretary, Dorothy Jones****\$13,323.66**

Embezzlement

Status: On October 11, 2002, Dorothy Jones pled guilty to one (1) count of Embezzlement and entered the Pre-trial Intervention Program for three (3) years. Jones was ordered to pay restitution in the amount of \$13,323.66. Formal written demand was issued on January 27, 2003, and transmitted to the Office of the Attorney General on May 6, 2003. For Fiscal Year 2007, the balance of \$1,806.66 was paid in full and settled to the appropriate entity/entities.

CHICKASAW COUNTY**OKOLONA SCHOOL DISTRICT****Cheerleader Sponsor/Teacher, Alicia Wilson****\$1,204.09**

Missing Funds

Status: Formal written demand was issued on May 10, 2007, and transmitted to the Office of the Attorney General on June 11, 2007.

CHOCTAW COUNTY**SHERIFF'S DEPARTMENT****Sheriff, Douglas McHan****\$3,249.25**

Misuse of Public Funds

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

CLAIBORNE COUNTY**COUNTY OFFICIAL****Circuit Clerk, Sammie L. Good****\$35,961.72**

Exceeded Fee Cap for Calendar Year 2002

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

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**CLAIBORNE COUNTY-cont'd****CLAIBORNE COUNTY HUMAN RESOURCE BOARD****TANF Secretary, Dianne Hedrick****\$5,108.94**

Misuse of Public Funds

Status: Formal written demand was issued on November 14, 2006, and transmitted to the Office of the Attorney General on December 14, 2006.

Former Bookkeeper, Dominique Hargro**\$1,020.00**

Embezzlement

Status: On November 20, 2006, Dominique Hargro pled guilty to Embezzlement and was sentenced to two (2) years, suspended, with two (2) years probation. Hargro was ordered to pay restitution in the amount of \$1,020.00. Paid in full and settled to the appropriate entity/entities.

COPIAH COUNTY**MUNICIPALITY OF CRYSTAL SPRINGS****Deputy City Clerk, Samantha Hasbargen****\$7,180.27**

Embezzlement

Status: On March 12, 2007, Samantha Hasbargen pled guilty to Embezzlement and was sentenced to three (3) years, suspended, with three (3) years probation. Hasbargen was ordered to pay restitution in the amount of \$12,010.35, by April 2, 2007. The court order was subsequently amended to extend the payment date to July 16, 2007, for the amount to be paid in full. For Fiscal Year 2007, payments in the amount of \$7,180.27 were received leaving a balance of \$4,830.08.

FORREST COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector, Stevie Hudson****\$11,222.83**

Embezzlement

Status: On January 23, 2007, Stevie Hudson pled guilty to Embezzlement and received ten (10) years, with five (5) years, suspended, and entered into the Community Service Program. Hudson was ordered to pay restitution in the amount of \$6,346.41. Formal written demand was issued on April 6, 2007, and transmitted to the Office of the Attorney General on May 7, 2007. Payments in the amount of \$4,876.42 were remitted prior to issuance of demand. For Fiscal Year 2007, the remaining balance is \$6,346.41.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



GRENADA COUNTY

GRENADA SOIL AND WATER DISTRICT

Former Clerk, Natasha Ivy

\$38,539.16

Embezzlement

Status: On January 24, 2007, Natasha Ivy pled guilty to Embezzlement and was sentenced to ten (10) years, one (1) year to serve, four (4) years, suspended, and five (5) years supervised probation. Ivy was ordered to pay restitution in the amount of \$38,539.16. Formal written demand was issued on February 9, 2007, and transmitted to the Office of the Attorney General on March 9, 2007.

HARRISON COUNTY

UNIVERSITY OF SOUTHERN MISSISSIPPI

J. L. Scott Marine Education Center and Aquarium

Former Gift Shop Manager, James R. Hilton

\$211,063.14

Conversion of Property of Another

Status: On February 3, 2004, James Hilton pled guilty to one (1) count of Conversion of Property of Another, in U.S. District Court. On May 4, 2004, Hilton was sentenced to serve fifteen (15) months, three (3) years supervised release, and was ordered to pay restitution in the amount 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. For Fiscal Year 2007, payments in the amount of \$900.00 were received leaving a balance of \$209,371.07.

HINDS COUNTY

MISSISSIPPI ETHICS COMMISSION

Ethics Commissioner, Anjuan Brown

\$11,095.17

Embezzlement

Status: On June 6, 2006, formal written demand was issued and transmitted to the Office of the Attorney General on July 6, 2006. On June 28, 2006, Anjuan Brown was indicted by a Hinds County Grand Jury on four (4) counts of False Statements. On September 8, 2006, this case was remanded to the files, and Brown was ordered to pay restitution in the amount of \$9,095.17. Paid in full and settled to the appropriate entity/entities.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**HINDS COUNTY-cont'd****MISSISSIPPI AGRIBUSINESS COUNCIL****Consultant, Glenn Patterson****\$71,421.63**

Money Laundering

Status: On March 28, 2005, Glenn Patterson pled guilty to Money Laundering and was sentenced to serve eighteen (18) months in federal prison. Patterson was ordered to pay restitution in the amount of \$36,736.00. Formal written demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2007, payment in the amount of \$1,500.00 was received leaving a balance of \$54,896.63.

Contractor, Michael Walters**\$132,385.13**

Money Laundering

Status: On March 28, 2005, Michael Walters pled guilty to Money Laundering and was sentenced to serve eighteen (18) months in prison. Walters was ordered to pay restitution in the amount of \$82,174.75. Formal written demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2007, payments in the amount of \$1,500.00 were received leaving a balance of \$130,885.13.

Former Employee of Alcorn State University, James Wyatt**\$14,040.53**

Money Laundering

Status: On March 28, 2005, James Wyatt pled guilty to Money Laundering and was sentenced to serve twelve (12) months in federal prison. Wyatt was ordered to pay restitution in the amount of \$9,000.00. Formal written demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2007, payment in the amount of \$9,000.00 was received leaving a balance of \$5,040.53.

DEPARTMENT OF ENVIRONMENTAL QUALITY**Director of Support Services, Edwin Shelby****\$139,858.66**

Embezzlement

Status: On February 26, 2007, Edwin Shelby pled guilty to Embezzlement and was sentenced to two (2) years probation. Shelby was ordered to pay restitution in the amount of \$139,858.66. Paid in full and settled to the appropriate entity/entities.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**HOLMES COUNTY****MUNICIPALITY OF DURANT****Police Chief, Charlie Eskridge****\$2,385.95**

Salary Overpayments

Status: Formal written demand was issued on July 11, 2005, and transmitted to the Office of the Attorney General on August 11, 2005. Paid in full and settled to the appropriate entity/entities.

Former City Clerk, Rosie M. Hill-Mitchell**\$63,382.85**

Embezzlement

Status: On May 11, 2005, Rosie M. Hill-Mitchell pled guilty to two (2) counts of Embezzlement and was sentenced to seven (7) years concurrent, suspended, two (2) years house arrest, and five (5) years supervised probation. Hill-Mitchell was ordered to pay restitution in the amount of \$63,382.85. Formal written demand was issued on November 15, 2005, and transmitted to the Office of the Attorney General on December 15, 2005. For Fiscal Year 2007, payments in the amount of \$1,549.00 were received leaving a balance of \$6,891.85.

Former Deputy City Clerk, McShelle Williams**\$58,035.03**

Embezzlement

Status: On July 17, 2006, McShelle Williams was convicted at trial, in U.S. District Court, on three (3) counts of Theft from Programs Receiving Federal Funds and one (1) count of Conspiracy. Williams was sentenced to serve sixteen (16) months, to run concurrent, and was ordered to pay restitution in the amount of \$33,122.12. Formal written demand was issued on September 29, 2006, and transmitted to the Office of the Attorney General on October 30, 2006.

Former Utilities Clerk, Connie Larabell**\$41,392.90**

Embezzlement

Status: On August 15, 2006, Connie Larabell pled guilty to Program Fraud, in U.S. District Court. Larabell was sentenced to five (5) years probation and was ordered to pay restitution in the amount of \$29,354.57. Formal written demand issued on October 26, 2006, and transmitted to the Office of the Attorney General on November 27, 2006. For Fiscal Year 2007, payments in the amount of \$1,000.00 were received leaving a balance of \$40,392.90.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



HOLMES COUNTY-cont'd**HOLMES COMMUNITY COLLEGE****Former College President, Starkey Morgan****\$7,703.95**

Embezzlement

Status: On October 3, 2006, Starkey Morgan was convicted at trial on two (2) counts of Embezzlement. Morgan was sentenced to five (5) years on each count, to run consecutively, suspended, with five (5) years probation. Morgan was ordered to pay restitution in the amount of \$7,703.95. Paid in full and settled to the appropriate entity/entities.

ITAWAMBA COUNTY**COUNTY OFFICIAL****Former District 2 Supervisor, J.T. Farris****\$8,216.80**

Work on Private Property

Status: Formal written demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000. Paid in full and settled to the appropriate entity/entities.

JACKSON COUNTY**COUNTY OFFICIAL****Former Deputy Circuit Clerk, Lorie Ann Abel****\$139,125.30**

Embezzlement

Status: On November 2, 2006, Lorie Ann Abel pled guilty to one (1) count of Embezzlement and one (1) count of Falsification of Records. Abel was sentenced to ten (10) years per count, to run concurrent, five (5) years to serve, and five (5) years suspended. Formal written demand was issued on November 2, 2006, and transmitted to the Office of the Attorney General on December 1, 2006.

MUNICIPALITY OF GAUTIER**Former City Clerk, Christy Wheeler****\$3,360.00**

Misuse of Public Property

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

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**JACKSON COUNTY-cont'd****MOSS POINT SCHOOL DISTRICT**

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

Status: On November 19, 2003, a formal written demand was issued, and transmitted to the Office of the Attorney General on December 18, 2003. On August 2, 2004, Mary Nelson pled guilty to three (3) counts of Embezzlement. On August 31, 2004, Nelson was sentenced to one (1) year house arrest, five (5) years post release supervision, and was ordered to pay restitution in the amount of \$14,814.80. For Fiscal Year 2007, payments in the amount of \$4,278.50 were received leaving a balance of \$2,518.26.

PASCAGOULA MUNICIPAL SEPARATE SCHOOL DISTRICT

Former Athletic Department Secretary, Cecilia Stringer **\$31,330.50**
Embezzlement

Status: On June 8, 2004, formal written demand was issued against Cecilia Stringer, and transmitted to the Office of the Attorney General on July 8, 2004. On May 8, 2006, Stringer pled guilty to Embezzlement and was sentenced to eight (8) years, suspended, with three (3) years supervised probation. Stringer was ordered to pay restitution in the amount of \$31,686.50. For Fiscal Year 2007, payment in the amount of \$660.00 was received leaving a balance of \$12,484.36.

JASPER COUNTY**EAST JASPER COUNTY SCHOOL DISTRICT**

Former Assistant Superintendent, Beverly Bullard **\$10,173.43**
Excess Salaries

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

JEFFERSON COUNTY**COUNTY OFFICIAL**

Deputy Justice Court Clerk, Kelly Amos **\$1,434.40**
Embezzlement

Status: On February 12, 2007, Kelly Amos pled guilty to Embezzlement and the court entered into a Non-Adjudication Order. Amos was ordered to pay restitution in the amount of \$1,500.00. Paid in full and settled to the appropriate entity/entities.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



JEFFERSON COUNTY-cont'd

JEFFERSON COUNTY HOSPITAL

Administrator, Jerry Kennedy	\$52,394.59
Trustee, Berry Booker	\$11,038.37
Trustee, Lodene Carter	\$11,038.37
Trustee, Dudley Guice, Sr.	\$11,038.37
Trustee, Jeanette Travis	\$11,038.37
Trustee, Emma Walton	\$11,038.37
Illegal Bonuses	

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

Administrative Secretary, Tiafrica Lucas	\$6,452.00
Embezzlement	

Status: On February 9, 2007, Tiafrica Lucas pled guilty to Embezzlement and was sentenced to three (3) years supervised probation. Lucas was ordered to pay restitution in the amount of \$6,452.00. Paid in full and settled to the appropriate entity/entities.

JEFFERSON DAVIS COUNTY

COUNTY OFFICIALS

Supervisor District 1, Harmon Broome	\$3,727.24
Work on Private Property	

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

Supervisor District 4, Bennie Polk	\$1,445.92
Work on Private Property	

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

JEFFERSON DAVIS COUNTY SCHOOL DISTRICT

Superintendent of Education, Wayne Fortenberry	\$349,335.29
District 1 School Board Member, Jessie Holloway	\$349,335.29
District 2 School Board Member, Billy Boleware	\$200,100.74
District 3 School Board Member, Barbara Magee	\$349,335.29
District 4 School Board Member, Donald Milloy	\$349,335.29
District 5 School Board Member, Belinda Butler	\$200,100.74
Misuse of Public Funds	

Status: Formal written demand was issued on February 14, 2007, and transmitted to the Office of the Attorney General on March 15, 2007.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**KEMPER COUNTY****KEMPER/NESHOBA REGIONAL CORRECTIONAL FACILITY**

Former Office Manager/Bookkeeper, Sue Brenda Grady **\$29,270.66**
Embezzlement

Status: On January 3, 2007, Sue Brenda Grady pled guilty to Embezzlement and was sentenced to ten (10) years, with nine and a half (9 ½), suspended, six (6) months to serve, and five (5) years supervised probation. Grady was ordered to pay restitution in the amount of \$29,270.66. Formal written demand was issued on January 18, 2007, and transmitted to the Office of the Attorney General on February 20, 2007. For Fiscal Year 2007, payment in the amount of \$605.50 was received leaving a balance of \$28,665.16.

LAFAYETTE COUNTY**UNIVERSITY OF MISSISSIPPI**

Former Senior Administrative Secretary, Francine Green **\$30,931.30**
Missing Funds

Status: Formal written demand was issued on March 8, 2007, and transmitted to the Office of the Attorney General on April 9, 2007.

LAUDERDALE COUNTY**MERIDIAN PUBLIC SCHOOL DISTRICT**

Consultant, Tammie Davis **\$58,953.73**
Misprison of a Felony

Status: On September 16, 2005, Tammie Davis pled guilty to Misprison of a Felony, in U.S. District Court. On December 9, 2005, Davis was placed on three (3) years probation, and ordered to pay restitution in the amount of \$46,128.00. Formal written demand was issued on December 2, 2005, and transmitted to the Office of the Attorney General on January 3, 2006. For Fiscal Year 2007, payments in the amount of \$6,000.00 were received leaving a balance of \$52,953.73.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**LAWRENCE COUNTY****COUNTY OFFICIALS**

Supervisor District 1, Steve Garrett	\$268.64
Supervisor District 4, Glenn Grubbs	\$259.81
Work on Private Property	

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

MUNICIPALITY OF MONTICELLO

Former Deputy City Clerk, Theresa Magee Tate	\$3,154.50
Embezzlement	

Status: On October 23, 2002, Theresa Magee 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 in the amount of \$1,534.70. Formal written demand was issued on February 25, 2003, and transmitted to the Office of the Attorney General on March 25, 2003. For Fiscal Year 2007, payments in the amount of \$323.24 were received leaving a balance of \$1,300.29.

LEFLORE COUNTY**MUNICIPALITY OF SIDON**

Former City Clerk, Kimberly Smith	\$33,323.18
Embezzlement	

Status: On January 22, 2007, Kimberly Smith pled guilty to Embezzlement and was sentenced to eight (8) years, with three (3) years in the Intensive Supervision Program (ISP). The remaining five (5) years will be suspended upon completion of ISP. Smith was ordered to pay restitution in the amount of \$26,909.34. Formal written demand was issued on February 1, 2007, and transmitted to the Office of the Attorney General on March 1, 2007.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



LINCOLN COUNTY

NEW SITE VOLUNTEER FIRE DEPARTMENT

Former Treasurer, Andrea Grammar **\$29,746.05**
 Embezzlement and Uttering Forgery

Status: On April 15, 1999, Andrea Grammar pled guilty to one (1) count of Embezzlement and two (2) counts of Uttering Forgery. Grammar was sentenced to seven (7) years on each count, to run concurrently, suspended, with five (5) years probation. Grammar was ordered to pay restitution in the amount of \$29,746.05. For Fiscal Year 2007, payments in the amount of \$633.66 were received leaving a balance of \$5,204.34.

MADISON COUNTY

MADISON COUNTY SCHOOL DISTRICT/BUSINESS COMMERCE CENTER

Director, Jay Michael Thomas **\$6,755.24**
 Misuse of Public Property

Status: Formal written demand was issued on December 27, 2006, and transmitted to the Office of the Attorney General on January 30, 2007. For Fiscal Year 2007, payment in the amount of \$1,225.00 was received leaving a balance of \$5,530.24.

MARION COUNTY

COUNTY OFFICIAL

Supervisor District 2, Lloyd Fortenberry **\$148.16**
 Work on Private Property

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

Work On Private Property **\$754.67**

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

MARSHALL COUNTY

HENRY JUNIOR HIGH SCHOOL

Former Principal, Margaret Calicott **\$1,599.57**
 Missing Funds

Status: Formal written demand was issued on August 23, 2006, and transmitted to the Office of the Attorney General on September 25, 2006.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**NEWTON COUNTY****NEWTON SCHOOL DISTRICT****Former Principal, Kathi B. Wilson****\$280.00**

Misuse of Public Funds

Status: Paid in full and settled to the appropriate entity/entities.**OKTIBBEHA COUNTY****MISSISSIPPI STATE UNIVERSITY***School of Human Sciences***Former Budget Manager, Angela Reed****\$17,031.20**

Excess Salary

Status: Paid in full and settled to the appropriate entity/entities.**Former Support Services Director, Netadj Mehrzad****\$1,143.30**

Missing Funds

Status: Paid in full and settled to the appropriate entity/entities.**PEARL RIVER COUNTY****COUNTY OFFICIALS****Former Sheriff, Dan C. McNeil, Jr.****\$36,544.03**

Liable for Recovery of Public Funds

Former Sheriff's Dispatch Supervisor, Gloistine Taylor Travis

False Statement/Representation

Status: On September 1, 2000, Gloistine Taylor Travis pled guilty to two (2) counts of False Statement and Representation. On November 14, 2000, Travis was sentenced to five (5) years, to run concurrent, and was ordered to pay restitution in the amount of \$19,196.34. Formal written demand was issued on June 29, 2001, and transmitted to the Office of the Attorney General on July 30, 2001. For Fiscal Year 2007, the remaining balance of \$17,347.69 was paid in full and settled to the appropriate entity/entities.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**PEARL RIVER COUNTY-cont'd****PEARL RIVER COUNTY PUBLIC SCHOOLS****Former Director, Theresa Campbell****\$20,335.07**

Embezzlement

Status: On April 18, 2005, Theresa Campbell pled guilty to Embezzlement. On June 3, 2005, an order of non-adjudication was issued, for five (5) years, pending completion of terms of the court. Campbell was ordered to pay restitution in the amount of \$20,335.07. On June 9, 2005, a formal written demand was issued, and transmitted to the Office of the Attorney General on July 8, 2005. For Fiscal Year 2007, payments in the amount of \$3,529.00 were received leaving a balance of \$12,606.07.

PIKE COUNTY**SOUTH PIKE SCHOOL DISTRICT****Former Accounts Payable/Fixed Assets Clerk, Shelly Causey****\$5,641.15**

Falsifying Records

Status: On June 8, 2007, Shelly Causey was ordered to enter into the Pre-trial Intervention Program. The case was remanded to the file, pending completion of Pre-trial Intervention Program. Causey agreed to pay \$1,277.50. Paid in full and settled to the appropriate entity/entities.

SMITH COUNTY**COUNTY OFFICIAL****Justice Court Clerk, Donna Watts****\$642.00**

Missing Funds

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

SUNFLOWER COUNTY**MUNICIPALITY OF RULEVILLE****Former Deputy City Court Clerk, Carrie Kirkland****\$16,199.25**

Embezzlement

Status: On January 8, 2007, Carrie Kirkland pled guilty to Embezzlement and was sentenced to two (2) years, to be served on Intensive Supervision Program (ISP). Kirkland was ordered to pay restitution in the amount of \$6,836.00. Formal written demand was issued on February 20, 2007. Paid in full and settled to the appropriate entity/entities.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**SUNFLOWER COUNTY-cont'd****MUNICIPALITY OF RULEVILLE-cont'd**

Former Police Officer, William T. Daves **\$803.11**
Missing Evidence

Status: Formal written demand was issued on May 10, 2007, and transmitted to the Office of the Attorney General on June 11, 2007.

INDIANOLA SCHOOL DISTRICT

Former Accounts Payable Manager, Lynda Whatley **\$108,130.20**
Embezzlement

Status: On March 10, 2007, Lynda Whatley pled guilty to Embezzlement and was sentenced to five (5) years in the Intensive Supervision Program (ISP). Whatley was ordered to pay restitution in the amount of \$108,130.20. Formal written demand was issued on June 11, 2007. For Fiscal Year 2007, payment in the amount of \$16,594.50 was received leaving a balance of \$91,535.70.

TALLAHATCHIE COUNTY**COUNTY OFFICIALS**

Supervisor District 1, Gregg Hodges **\$175.00**
Misuse of County Property

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

Supervisor District 5, Jerome Little **\$281.47**
Misuse of County Property

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

CASCILLIA VOLUNTEER FIRE DEPARTMENT

Former Fire Chief, Andy Lott **\$14,241.71**
Embezzlement

Status: On May 5, 2005, Andy Lott pled guilty to Embezzlement and was sentenced to ten (10) years, suspended, with five (5) years probation. Lott was ordered to pay restitution in the amount of \$14,241.71. For Fiscal Year 2007, payments in the amount of \$1,340.00 were received leaving a balance of \$3,924.86.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**TISHOMINGO COUNTY****COUNTY OFFICIALS**

Justice Court Judge, Billy Glover	\$3,221.39
Justice Court Judge, Donny Sparks	\$1,943.71
Misuse of County Equipment	

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

Supervisor District 1, Perry D. Price	\$1,643.16
Supervisor District 2, Arlie South	\$6,019.78
Supervisor District 3, Danny C. Ryan	\$6,516.36
Supervisor District 4, David Sanders	\$6,410.75
Supervisor District 5, Leon Cook	\$2,748.20
Misuse of Public Funds	

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

Former Sheriff, David Smith	\$76,044.62
Former Chief Deputy Sheriff, Rodney Pannell	\$76,044.62
Missing Funds/Equipment	

Status: Formal written demands were issued on July 3, 2006, and transmitted to the Office of the Attorney General on August 3, 2006.

TUNICA COUNTY**COUNTY OFFICIAL**

Circuit Court Clerk, Sharon Granberry Reynolds	\$42,132.34
Exceeded Salary Cap for Calendar Years 2002, 2003, 2004	

Status: Formal written demand was issued on May 10, 2007, and transmitted to the Office of the Attorney General on June 11, 2007. For Fiscal Year 2007, payments in the amount of \$2,867.13 were received leaving a balance of \$39,265.21.

Exceeded Salary Cap for Calendar Year 1999	\$44,346.87
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Status: In Fiscal Year 2007, the remaining balance of \$20,346.87 was paid in full and settled to the appropriate entity/entities.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.

**TUNICA COUNTY-cont'd****COUNTY OFFICIAL-cont'd****Circuit Court Clerk, Sharon Granberry Reynolds**

Missing Funds

\$8,436.49**Status:** Paid in full and settled to the appropriate entity/entities.**MUNICIPALITY OF TUNICA****Former Deputy City Clerk, Carlene Riales**

Embezzlement

\$50,244.03

Status: On September 29, 2004, Carlene Riales pled guilty to Embezzlement and was sentenced to five (5) years probation. Riales was ordered to pay restitution in the amount of \$40,008.14. Formal written demand was issued on October 29, 2004, and transmitted to the Office of the Attorney General on November 29, 2004. For Fiscal Year 2007, payments in the amount of \$1,200.00 were received leaving a balance of \$43,744.03.

WASHINGTON COUNTY**COUNTY OFFICIAL****Former Supervisor District 5, Dorothy Buchanan**

Work on Private Property

\$1,248.06

Status: Formal written demand was issued on October 3, 2006, and transmitted to the Office of the Attorney General on November 3, 2006.

MUNICIPALITY OF LELAND**Deputy City Clerk, Cynthia Norals**

Missing Funds

\$1,609.89

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

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



WASHINGTON COUNTY-cont'd**GREENVILLE PUBLIC SCHOOLS****Former Accounts Payable Clerk, Bennie Parks**
Embezzlement**\$15,091.73**

Status: On September 22, 2006, Bennie Parks pled guilty to Embezzlement and was sentenced to three (3) years in the Pre-trial Diversion Program. Parks was ordered to pay restitution in the amount of \$15,091.73. Formal written demand was issued on November 14, 2006, and transmitted to the Office of the Attorney General on December 14, 2006. For Fiscal Year 2007, payments in the amount of \$2,716.00 were received leaving a balance of \$12,375.73.

GREENVILLE PORT COMMISSION**Former Bookkeeper, Nedra Pittman**
Embezzlement**\$89,881.97**

Status: On September 25, 2006, Nedra Pittman pled guilty to Embezzlement and was sentenced to ten (10) years, two (2) years in Intensive Supervision Program (ISP), with the remaining eight (8) years suspended, upon successful completion of ISP. Pittman was ordered to make restitution in the amount of \$89,881.97. Formal written demand was issued on October 13, 2006, and transmitted to the Office of the Attorney General on November 10, 2006. For Fiscal Year 2007, payment in the amount of \$10,000.00 was received leaving a balance of \$79,881.97.

Former Employee, Walter Brown
Uttering Forgery**\$27,640.36**

Status: On August 2, 2006, Walter Brown pled guilty to two (2) counts of Uttering Forgery and was sentenced to five (5) years supervised probation, and five (5) years unsupervised probation, concurrent on each count. Brown was ordered to pay restitution in the amount of \$23,377.68. Formal written demand was issued on October 13, 2006, and transmitted to the Office of the Attorney General on November 10, 2006.

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



YAZOO COUNTY

COUNTY OFFICIAL

Chancery Clerk, Noreen Girard

\$27,559.00

Exceeded Fee Cap for Calendar Year 2005

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

These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



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These amounts reflect funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in these amounts.



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