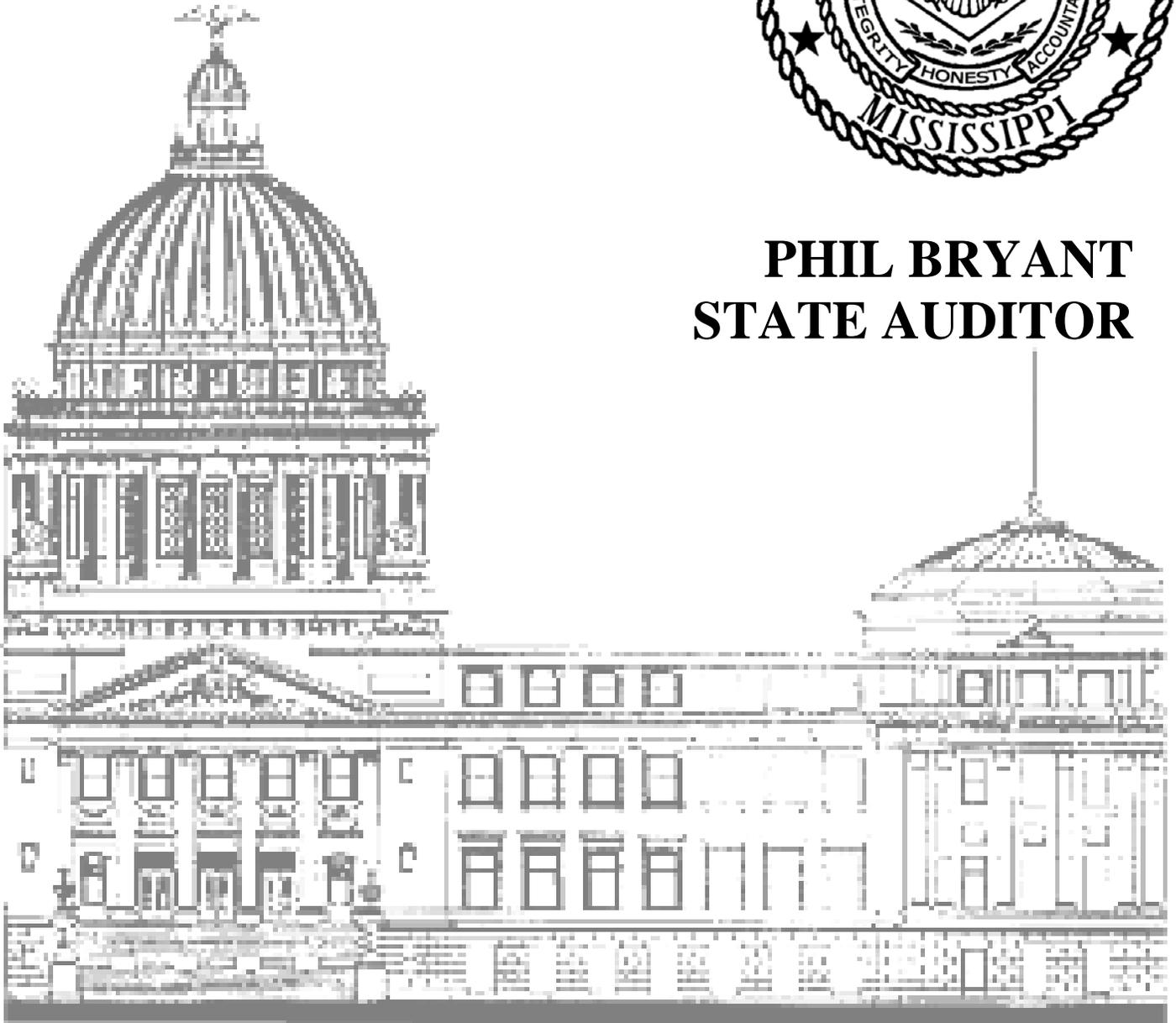




AUDIT EXCEPTIONS REPORT FISCAL YEAR 2006



**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 2006.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2006

**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, 2006

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 2006, 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 2006. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2006.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, 2006

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 \$26,144.53. The Investigative Division issued 42 written demands for \$2,005,352.77 and recovered misspent or embezzled funds totaling \$1,017,920.74.¹ The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2006, was \$1,044,065.27.

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/ js

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
COUNTY AUDIT
SECTION**

**FORREST COUNTY**

Chancery Clerk Jimmy Havard **\$1,185.00**
Disallowed Expenses

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

JEFFERSON DAVIS COUNTY

Tax Assessor/Collector Sue Worthy **\$1,174.00**
Excess Salary

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

SHARKEY COUNTY

Circuit Clerk Murinda Williams **\$6,637.53**
Disallowed Expenses

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

YAZOO COUNTY

Chancery Clerk Noreene Girard **\$17,148.00**
Excess Fees for Fiscal Year 2004

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

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.



EXCEPTIONS TAKEN BY THE INVESTIGATIVE DIVISION



ADAMS COUNTY

SOUTHWEST MISSISSIPPI MENTAL HEALTH

Former Office Manager Regina Jones

\$6,496.66

Embezzlement

Status: Formal written demand was issued on December 8, 2005, and transmitted to the Office of the Attorney General on January 9, 2006.

AMITE COUNTY

COUNTY OFFICIAL

Former Secretary Dorothy Jones

\$13,323.66

Embezzlement

Status: On October 11, 2002, 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 2006, payments in the amount of \$7,500.00 were received leaving a balance of \$1,806.66.

BENTON COUNTY

SNOW LAKE VOLUNTEER FIRE DEPARTMENT

Former Secretary Tenia Woolbright

\$23,105.56

Embezzlement

Status: On December 1, 2005, Woolbright pled guilty to Embezzlement and was sentenced to ten (10) years with eight (8) years suspended, two (2) years to serve, and five (5) years probation. Formal written demand was issued on November 3, 2005, and transmitted to the Office of the Attorney General on November 28, 2005.

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.

**BOLIVAR COUNTY****MUNICIPALITY OF SHAW****Former Employee James Glenn**
Embezzlement**\$3,008.93**

Status: On March 22, 2006, Glenn was indicted by a Bolivar County Grand Jury for embezzling property valued at approximately \$2,023.34. On April 22, 2006 Glenn pled guilty. On May 29, 2006, Glenn was sentenced to five (5) years with MDOC, with four (4) years suspended and one (1) year supervised probation (non-adjudicated). Glenn was ordered to make full restitution. Formal written demand was issued on June 12, 2006.

CLEVELAND POLICE DEPARTMENT**Former Commander Bill Quinton**
Misappropriation of City Funds**\$25,202.72**

Status: Formal written demand was issued on November 10, 2005, and transmitted to the Office of the Attorney General on December 12, 2005.

Former Assistant Chief Floyd Pope
Misappropriation of City Funds**\$74,175.79**

Status: Formal written demand was issued on November 10, 2005, and transmitted to the Office of the Attorney General on December 12, 2005.

CARROLL COUNTY**COUNTY OFFICIAL****Supervisor District 2 Lloyd "Honey" Ashmore**
Work on Private Property**\$1,161.84**

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.



CHICKASAW COUNTY

Supervisor District 1 – Joe Wren	\$187.00
Supervisor District 2 – Eddie Alford	\$187.00
Supervisor District 3 – Albert Rayford	\$187.00
Supervisor District 4 – Jerry Hall	\$187.00
Supervisor District 5 – Tommy Criddle	\$187.00

COUNTY OFFICIALS

Work on Private Property

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

CHOCTAW COUNTY

MUNICIPALITY OF ACKERMAN

Mayor Bruce Burney	\$65.08
Alderman Tommy Curtis	\$3,379.48
Alderman Wallace Hatcher	\$3,379.48
Alderman Sheila Miller	\$1,254.74
Alderman Dale Reid	\$3,379.48
Alderman George Rooks	\$3,379.48

Misuse of Public Funds

Status: On October 28, 2005, formal written demand in the amount of \$3,379.48 was issued against Wallace Hatcher, and transmitted to Office of the Attorney General on November 28, 2005. For Fiscal Year 2006, payments in the amount of \$11,458.26 were received leaving a balance of \$3,379.48.

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

COUNTY OFFICIAL

Former Tax Collector Mary Jones **\$160,377.43**
Embezzlement

Status: On May 25, 2004, Jones pled guilty to three (3) counts of Embezzlement. Jones was sentenced to ten (10) years on each count, to run concurrently, with five (5) years to serve. Jones was placed on three (3) years post release supervision. Jones was ordered to pay restitution in the amount of \$110,502.38. Formal written demand was issued on July 6, 2004, and transmitted to the Office of the Attorney General on August 6, 2004. For Fiscal Year 2006, payments in the amount of \$10,502.38 were received leaving a balance of \$49,875.05.

CLAIBORNE COUNTY HUMAN RESOURCE BOARD

Dennis Daniels **\$27,226.66**
Roosevelt Hill (Deceased) **\$38,482.98**
Lee Ethel King **\$38,994.12**
Ronald Odom **\$38,994.12**
Doretha Rankin **\$38,994.12**
Norma Thompson-Lewis **\$2,770.82**
Mary Walls **\$32,994.50**
Improper Expenditures

Status: Formal written demand was issued on October 21, 2005, and transmitted to the Office of the Attorney General on November 21, 2005. For Fiscal Year 2006, payments were received from Dennis Daniels (\$27,226.66), Norma Thompson-Lewis (\$2,770.82), and Mary Walls (\$32,510.00), leaving a balance of \$155,949.84.

COAHOMA COUNTY

MISSISSIPPI YAZOO DELTA LEVEE BOARD

Ted Winters **\$2,998.03**
Misuse of Public Funds

Status: Formal written demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. 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.

**FORREST COUNTY****MUNICIPALITY OF HATTIESBURG**

City Administrator Beverly Commodore
Unauthorized Use of City Resources

\$3,004.88

Status: Payments were received from SunCoast Infrastructure (\$2,343.91), Micheal's Tree (\$35.82), DJ Shuttle and Tours (\$473.95), and Southern Neurologic (\$151.20). Paid in full and settled to the appropriate entity/entities.

HANCOCK COUNTY**DIAMONDHEAD WATER AND SEWER DISTRICT**

Former Utility Clerk Deborah Holler
Embezzlement

\$22,940.15

Status: On August 1, 2002, Holler was arrested on one (1) count of Embezzlement from Diamondhead Water and Sewer District. On April 19, 2004, Holler entered into a twenty-four (24) month Pre-trial Intervention Program and was ordered to pay restitution in the amount of \$6,250.00. Formal written demand was issued on June 25, 2003, and transmitted to the Office of the Attorney General on July 25, 2003. For Fiscal Year 2006, remaining balance of \$21,103.65 was paid in full and settled to the appropriate entity/entities.

HARRISON COUNTY**COUNTY OFFICIAL**

Former Deputy Circuit Clerk Gregory E. Jones
Uttering Forgery and Embezzlement

\$246,105.40

Status: On May 5, 2003, Jones pled guilty to one (1) count of Embezzlement and was sentenced to ten (10) years with nine (9) years suspended, one (1) year house arrest, and was ordered to pay full restitution. 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 2006, payments in the amount of \$39,418.36 were received leaving a balance of \$41,407.08.

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**HARRISON COUNTY-cont'd****HARRISON COUNTY SCHOOL DISTRICT****Former School Employee Ginger Talley**
Embezzlement**\$33,665.27**

Status: On April 11, 2005, Talley pled guilty to Embezzlement and was placed into a twenty-four (24) month Pre-trial Intervention Program, and ordered to pay restitution in the amount of \$33,665.27. Formal written demand was issued on May 10, 2005, and transmitted to the Office of the Attorney General on June 13, 2005. For Fiscal Year 2006, payments in the amount of \$1,277.30 were received leaving a balance of \$10,495.77.

HINDS COUNTY**JACKSON PUBLIC SCHOOLS****Former Cafeteria Manager Marion Dean Randall**
Misuse of Public Funds**\$22,930.69**

Status: Formal written demand was issued on March 22, 2006, and transmitted to the Office of the Attorney General on April 21, 2006.

MISSISSIPPI ETHICS COMMISSION**Ethics Commissioner Anjuan Brown**
Embezzlement**\$11,095.17**

Status: Brown was indicted by the May 2006 Hinds County Grand Jury for submitting false claims for reimbursement. Formal written demand was issued on June 6, 2006.

MISSISSIPPI AGRIBUSINESS COUNCIL**Former Executive Director Fred Heindl**
Embezzlement**\$282,203.38**

Status: On May 21, 2002, Heindl pled guilty to Embezzlement and was sentenced to serve one (1) year. Heindl was ordered to pay restitution in the amount of \$168,383.00. Formal demand was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2006, payments in the amount of \$25,200.00 were received leaving a balance of \$256,603.38.

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, 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 2006, payment in the amount of \$25.00 was received leaving a balance of \$56,396.63.

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

Status: On March 28, 2005, 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.

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

Status: On March 28, 2005, 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.

JACKSON STATE UNIVERSITY

Former Professor Barbara McDaniel-Suggs **\$60,451.12**
Embezzlement

Status: On August 16, 2005, McDaniel-Suggs pled guilty to Embezzlement and was sentenced to one (1) year probation. McDaniel-Suggs and was ordered to pay restitution in the amount of \$15,000.00. Formal written demand was issued on November 10, 2005, and transmitted to the Office of the Attorney General on December 15, 2005. For Fiscal Year 2006, payment in the amount of \$15,000.00 was received leaving a balance of \$45,451.12.

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****Former Dispatcher Thawanna Fleming**
Embezzlement**\$12,265.81**

Status: On May 11, 2004, Fleming pled guilty to one (1) count of Embezzlement and to one (1) count of Tampering with Records. Fleming entered into the Intensive Supervision Program and was ordered to pay restitution, to the Municipality of Durant, in the amount of \$490.00. Formal written demand was issued on February 25, 2005, and transmitted to Office of the Attorney General on April 25, 2005. For Fiscal Year 2006, remaining balance of \$11,775.81 was paid in full and settled to the appropriate entity/entities.

MUNICIPALITY OF DURANT**Police Chief Charlie Eskridge**
Salary Overpayments**\$2,385.95**

Status: Formal written demand was issued on July 11, 2005, and transmitted to the office of the Attorney General on August 11, 2005.

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

Status: On May 11, 2005, 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 2006, payments in the amount of \$51,640.00 were received leaving a balance of \$10,242.85.

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 COUNTY ECONOMIC DEVELOPMENT AUTHORITY****Former Interim Director Patricia Brock****\$110,997.34**

Embezzlement

Status: On May 1, 2006, Brock pled guilty to Embezzlement and was sentenced to twelve (12) years in the Intensive Supervision Program, five (5) years supervised probation, and five (5) years unsupervised probation. Brock was ordered to pay restitution in the amount of \$92,363.26. Formal written demand was issued on May 16, 2006, and transmitted to the Office of the Attorney General on June 16, 2006. For Fiscal Year 2006, payment in the amount of \$20,000.00 was received leaving a balance of \$90,997.34.

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. For Fiscal Year 2006, the bond company submitted payment in the amount of \$980.20.

JACKSON COUNTY**COUNTY OFFICIAL****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, 2002, Carnley pled guilty to Embezzlement. On March 14, 2003, Carnley was sentenced to five (5) years with four (4) years suspended, one (1) year to serve, and four (4) years non-supervised probation. Carnley was ordered to pay restitution of \$178,192.32. For Fiscal Year 2006, payments in the amount of \$2,400.00 were received leaving a balance of \$229,422.62.

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****MUNICIPALITY OF MOSS POINT****Former Employee Charles James, Jr.**
Embezzlement**\$3,115.67**

Status: On May 5, 2000, James pled guilty to Embezzlement and was sentenced to supervised probation for five (5) years, and was ordered to pay restitution in the amount of \$3,115.67. 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 2006, remaining balance of \$1,071.67 was paid in full and settled to the appropriate entity/entities.

MOSS POINT SCHOOL DISTRICT**Former Moss Point High School Bookkeeper Mary Nelson**
Embezzlement**\$38,356.12**

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, 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 2006, payments in the amount of \$5,695.54 were received leaving a balance of \$6,697.26.

PASCAGOULA MUNICIPAL SEPARATE SCHOOL DISTRICT**Former Athletic Department Secretary Cecilia Stringer**
Embezzlement**\$31,330.50**

Status: On May 8, 2006, Stringer pled guilty to Embezzlement and was sentenced to eight (8) years (suspended), three (3) years supervision of the MDOC, and was ordered to pay restitution in the amount of \$31,686.50, which is to be paid within the defendant's three (3) year probationary period. Formal written demand was issued on June 8, 2004, and transmitted to the Office of the Attorney General on July 8, 2004. For Fiscal Year 2006, payment in the amount of \$18,186.14 was received leaving a balance of \$13,144.36.

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****COUNTY OFFICIALS**

Sheriff Peter Walker **\$29,361.10**
Missing Evidence

Status: Formal written demand was issued on January 31, 2006, and transmitted to the Office of the Attorney General on February 28, 2006.

Circuit Clerk Burnell Harris **\$7,000.00**
Misappropriation of Funds

Status: For Fiscal Year 2006, payment in the amount of \$7,000.00 was received. Investigation is ongoing.

JEFFERSON COUNTY HOSPITAL

Trustee Berry Booker **\$11,038.37**
Trustee Lodene Carter **\$11,038.37**
Trustee Dudley Guice, Sr. **\$20,084.69**
Administrator Jerry Kennedy **\$52,394.59**
Trustee Jeanette Travis **\$11,038.37**
Trustee Emma Walton **\$11,038.37**
Illegal Bonuses/Misuse of Public Funds

Status: Formal written demand was issued on April 10, 2006, and transmitted to the Office of the Attorney General on May 10, 2006. For Fiscal Year 2006, payments in the amount of \$9,046.32 were received from Guice, leaving a balance of \$107,586.44.

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.

**JONES COUNTY****COUNTY OFFICIAL****Former Dentention Center Nurse Lynette Husband**
Embezzlement**\$52,987.10**

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. 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. For Fiscal Year 2006, payments in the amount of \$2,400.00 were received leaving a balance of \$14,036.50.

JONES COUNTY PUBLIC SCHOOL DISTRICT**Former Bookkeeper Gerilyn E. Murphy**
Uttering Forgery**\$146,235.42**

Status: 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 forty-nine (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 2006, remaining balance of \$4,734.54 was paid in full and settled to the appropriate entity/entities.

KEMPER COUNTY**COUNTY OFFICIAL****Former Sheriff's Office Bookkeeper Tikisia Ronice Cole**
Embezzlement**\$22,034.00**

Status: Formal written demand was issued on August 18, 2003, and transmitted to the Office of the Attorney General on September 18, 2003. On January 21, 2004, Cole pled guilty to Embezzlement and was sentenced to ten (10) years (suspended) with five (5) years probation. Cole was ordered to pay restitution in the amount of \$12,966.50. For Fiscal Year 2006, remaining balance of \$19,779.00 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.

**LAUDERDALE COUNTY****COUNTY OFFICIAL****Former Chief Deputy Circuit Clerk Contonya “Tonya” Griffin**
Embezzlement**\$6,055.01**

Status: On October 5, 2000, Griffin pled guilty to Embezzlement and was sentenced to three (3) years of prison (suspended), and three (3) years probation. Griffin was ordered to pay restitution in the amount of \$5,821.15. Formal written demand was issued on February 20, 2001, and transmitted to the Office of the Attorney General on September 18, 2003. For Fiscal Year 2006, remaining balance of \$548.86 was paid in full and settled to the appropriate entity/entities.

MERIDIAN PUBLIC SCHOOL DISTRICT**Consultant Tammy Davis**
Misprison of a Felony**\$58,953.73**

Status: On September 16, 2005, Davis pled guilty to Misprison of a Felony. 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.

Former Principal Judy Radcliff
Conspiracy to Convert Public Money**\$287,277.10**

Status: On September 9, 2005, Radcliff pled guilty to Conspiracy to Convert Public Money. On December 9, 2005, Radcliff was sentenced to serve thirty (30) months and was ordered to pay restitution in the amount of \$217,505.68. 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 2006, payment in the amount of \$50,000.00 was received leaving a balance of \$237,277.10.

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.

**LAUDERDALE COUNTY-cont'd****MERIDIAN PUBLIC SCHOOL DISTRICT**

Vendor Sandra Todd **\$59,014.55**
Conspiracy to Convert Public Money

Status: On September 9, 2005, Todd pled guilty to Conspiracy to Convert Public Money. On December 9, 2005, Todd was sentenced to serve twelve (12) months and one (1) day in prison, and was ordered to pay restitution in the amount of \$89,651.58. Upon release from prison, Todd will be placed on supervised release for three (3) years. Formal written demand was issued on December 2, 2005, and transmitted to the Office of the Attorney General on January 9, 2006.

Consultant Joycelyn Wilson **\$64,120.09**
Conspiracy to Convert Public Money

Status: On September 9, 2005, Wilson pled guilty to Conspiracy to Convert Public Money. On December 9, 2005, Wilson was sentenced to serve five (5) months in prison, five (5) months on home confinement, and three (3) years supervised release. Wilson was also ordered to pay restitution in the amount of \$48,178.20. Formal written demand was issued on December 2, 2005, and transmitted to the Office of the Attorney General on January 3, 2006.

LAWRENCE COUNTY**MUNICIPALITY OF MONTICELLO**

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

Status: 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 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 2006, payments in the amount of \$550.00 were received leaving a balance of \$1,623.53.

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.

**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 the 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 federal sentencing. For Fiscal Year 2006, payment in the amount of \$50,000.00 was received leaving a balance of \$350,782.26.

LINCOLN COUNTY**COUNTY OFFICIALS****Circuit Clerk Terry Watkins**
Unauthorized Fees**\$72,850.00**

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

Deputy Court Clerk Sherry Richardson
Embezzlement**\$22,207.05**

Status: On June 8, 2005, Richardson pled guilty to Embezzlement and two (2) counts of Uttering Forgery. On October 6, 2005, Richardson was sentenced to ten (10) years and was ordered to complete eighteen (18) months in Intensive Supervision Program, with supervised probation for five (5) years, unsupervised probation for three and one-half (3 1/2) years, and ordered to make full restitution in the amount of \$22,207.06. 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.



LINCOLN COUNTY-cont'd

NEW SITE VOLUNTEER FIRE DEPARTMENT

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

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. Grammar was ordered to pay restitution in the amount of \$29,746.05. For Fiscal Year 2006, payments in the amount of \$4,800.00 were received leaving a balance of \$5,438.00.

LOWNDES COUNTY

COUNTY OFFICIALS

Former Supervisor District 1 Walton O. Willis	\$10,324.33
Former Supervisor District 1 Mitchel Wiggins	\$14,870.08
Former Supervisor District 2 Dwight Colson	\$10,324.33
Former Supervisor District 2 Artis H. Neal	\$12,286.10
Former Supervisor District 3 Johnny M. McCrary	\$5,599.73
Former Supervisor District 3 J.L. Williams	\$14,870.08
Former Supervisor District 4 Joe Brooks	\$12,286.10
Former Supervisor District 4 Murray Anthony	\$10,324.33
Supervisor District 5 Leroy Brooks	\$25,194.41
Misuse of Public Funds	

Status: Formal demand was issued on September 24, 2004, and transmitted to the Office of the Attorney General on October 25, 2004. Paid in full and settled to the appropriate entity/entities.

Supervisor District 5 Leroy Brooks **\$5,220.14**
 Unit System Violation

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

**MADISON COUNTY****FLORA FIRE DEPARTMENT****Former Fire Chief Harry Whitehead**
Embezzlement**\$12,665.48**

Status: On May 22, 2006, Whitehead pled guilty to Embezzlement and was sentenced to twenty (20) years with fourteen (14) years suspended and six (6) years to serve, with five (5) years post-release supervised probation upon his release. Whitehead was ordered to pay restitution in the amount of \$12,665.48. Formal written demand was issued on June 13, 2006.

NEWTON COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector Velinda Craven**
Embezzlement**\$119,126.53**

Status: Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 5, 2001. On August 6, 2001, Craven pled guilty to Embezzlement and was sentenced to five (5) years, two (2) years to serve, and three (3) years post-release supervision. Craven was ordered to pay restitution in the amount of \$20,000.00. For Fiscal Year 2006, payments in the amount of \$5,486.91 were received leaving a balance of \$71,756.40.

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

Status: Formal written demand was issued on July 15, 2003, and transmitted to the Office of the Attorney General on August 15, 2003. On April 17, 2006, Griffing was sentenced to serve a term of five (5) years (suspended), and placed on probation for five (5) years. Griffing was ordered to pay restitution in the amount of \$5,084.95.

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.

**OKTIBBEHA COUNTY-cont'd****MISSISSIPPI STATE UNIVERSITY**

Former Accounting Assistant II Terry L. Cook **\$55,482.46**
Embezzlement

Status: On January 13, 2006, Cook was indicted for Embezzlement by an Oktibbeha County Grand Jury, for embezzling more than Five Thousand Dollars (\$5,000.00). Formal written demand was issued on August 15, 2005, and transmitted to the Office of the Attorney General on September 19, 2005.

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 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, to run concurrent, and was ordered to pay restitution of \$19,196.34. For Fiscal Year 2006, payments in the amount of \$4,619.34 were received leaving a balance of \$17,347.69.

PEARL RIVER COUNTY PUBLIC SCHOOLS

Former Director Theresa Campbell **\$20,335.07**
Embezzlement

Status: On April 18, 2005, 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, including restitution 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 2006, payments in the amount of \$4,200.00 were received leaving a balance of \$16,135.07.

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PEARL RIVER COUNTY-cont'd

PICAYUNE SCHOOL DISTRICT

School Board Member Allen "Reese" Moody	\$4,097.38
School Board Member Duane Wheat	\$4,429.55
Misuse of Public Funds	

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

PONTOTOC COUNTY

MUNICIPALITY OF ECRU

Secretary Melissa Britt	\$879.06
Alderman Pat Davis	\$470.06
Alderman James Speck	\$238.78
Alderman Paul Thompson	\$698.90
Mayor Thomas Todd	\$1,340.49
Misuse of Public Funds	

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

PRENTISS COUNTY

COUNTY OFFICIALS

Former Sheriff Jerry C. "Bud" Michael	\$7,084.09
Embezzlement	

Status: Formal written demand was issued on April 19, 2000, and transmitted to the Office of the Attorney General on May 19, 2000. 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.

**PRENTISS COUNTY-cont'd****COUNTY OFFICIALS**

Former Justice Court Clerk Rita Collette Ivey **\$82,391.14**
Embezzlement

Status: On June 30, 2005, Ivey pled guilty to two (2) counts of Embezzlement and was sentenced to sixteen (16) years, eight (8) years to serve, eight (8) years suspended, with five (5) years post release supervision. Ivey was ordered to pay restitution in the amount of \$82,391.14. Formal written demand was issued on July 13, 2005, and transmitted to the Office of the Attorney General on August 5, 2005. For Fiscal Year 2006, payment in the amount of \$50,000.00 was received leaving a balance of \$32,391.14.

SUNFLOWER COUNTY**MISSISSIPPI DELTA COMMUNITY COLLEGE**

Former Records Clerk Tammy Higginbotham **\$38,439.01**
Embezzlement/Falsifying Records

Status: On June 1, 2006, Higginbotham pled guilty to Embezzlement and was sentenced to two (2) years Intensive Supervision Program and was ordered to pay restitution in the amount of \$38,439.01. Paid in full and settled to the appropriate entity/entities.

TALLAHATCHIE COUNTY**CASCILLIA VOLUNTEER FIRE DEPARTMENT**

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

Status: On May 5, 2005, 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 2006, payments in the amount of \$1,490.00 were received leaving a balance of \$5,264.86.

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**TATE COUNTY****INDEPENDENCE VOLUNTEER FIRE DEPARTMENT****Former Fire Chief Vernon Criswell****\$17,503.56**

Embezzlement

Status: On April 8, 2005, Criswell pled guilty to two (2) counts of Embezzlement. Criswell was ordered to pay restitution of \$37,687.47. Formal written demand was issued on April 26, 2005, and transmitted to the Office of the Attorney General on May 26, 2005. For Fiscal Year 2006, the remaining balance of \$7,503.56 was paid in full and settled to the appropriate entity/entities.

TISHOMINGO COUNTY**MUNICIPALITY OF TISHOMINGO****Former City Clerk Lana Cass****\$54,564.10**

Embezzlement

Status: On September 7, 2004, Cass pled guilty to Embezzlement and was sentenced to ten (10) years. Cass was ordered to pay restitution in the amount of \$54,339.10. 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 2006, the remaining balance of \$45,643.85 was paid in full and settled to the appropriate entity/entities.

TUNICA COUNTY**MUNICIPALITY OF TUNICA****Former Deputy City Clerk Carlene Riales****\$50,244.03**

Embezzlement

Status: On September 9, 2004, Riales was sentenced on the charge of Embezzlement to five (5) years probation and 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 2006, payments in the amount of \$3,500.00 were received leaving a balance of \$45,244.03.

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**WALTHALL COUNTY****DEPARTMENT OF HUMAN SERVICES**

Perry M. Clark, Sr. **\$3,156.83**
False Statements

Status: On April 20, 2006, Clark pled guilty to False Statements and was sentenced to three (3) years probation, and was ordered to pay restitution in the amount of \$2,008.37. Formal written demand was issued on April 25, 2006, and transmitted to the Office of the Attorney General on May 25, 2006. For Fiscal Year 2006, payments in the amount of \$200.00 were received leaving a balance of \$2,956.83.

WARREN COUNTY**COUNTY OFFICIALS**

Former Circuit Clerk Larry Ashley **\$56,665.00**
Unauthorized Fees

Status: Paid to the appropriate entity/entities. Investigation is ongoing.

Circuit Clerk Shelly Palmertree **\$40,000.00**
Unauthorized Fees

Status: Paid to the appropriate entity/entities. Investigation is ongoing.

Election Commissioner Lashondra Williams **\$7,674.79**
Excess Fees

Status: Formal written demand was issued on October 21, 2005, and transmitted to the Office of the Attorney General on December 27, 2005.

MUNICIPALITY OF VICKSBURG

Former Employee Brenda Kenney **\$7,674.42**
Embezzlement

Status: On July 2, 2004, Kenney pled guilty to Embezzlement and was sentenced to five (5) years, with one (1) year in the Intensive Supervision Program, and four (4) years probation. Formal written demand was issued on June 17, 2004, and transmitted to the Office of the Attorney General on July 16, 2004. For Fiscal Year 2006, payments in the amount of \$1,777.00 were received leaving a balance of \$1,272.42.

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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. For Fiscal Year 2006, the amount of \$24,409.16 was paid as settlement in full.

WILKINSON COUNTY

COUNTY OFFICIALS

Tax Assessor/Collector Wevlyn James **\$45,940.30**
 Unauthorized Salary

Status: Formal written demand was issued on March 13, 2006, and transmitted to the Office of the Attorney General on April 12, 2006.

Chancery Clerk Thomas C. Tolliver, Jr. **\$4,851.00**
 Excess Fees

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

Election Commissioner Ida Smith **\$1,330.00**
 Excess Fees

Status: For Fiscal Year 2006, remaining balance of \$930.00 was paid in full and settled to the appropriate entity/entities.

Election Commissioner Jerri Love **\$1,050.00**

Election Commissioner Anita McMorris **\$630.00**

Election Commissioner Laverne Poole **\$1,050.00**

Election Commissioner Ida Smith **\$1,050.00**
 Excess Fees

Status: For Fiscal Year 2006, payments in the amount of \$3,030.00 were received leaving a balance of \$750.00, owed by Ida Smith.

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**YAZOO COUNTY****YAZOO COUNTY PORT COMMISSION****Former Airport Manager Les Clanton****\$31,500.00**

Embezzlement

Status: On October 6, 2005, Clanton was indicted for Embezzlement by a Yazoo County Grand Jury. On December 16, 2005, Clanton entered into the Pre-trial Intervention Program and was ordered to pay restitution in the amount of \$31,500.00. 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.



INDEX BY COUNTY



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