

State of Mississippi

AUDIT EXCEPTIONS REPORT

for the Fiscal Year 2008

MISSISSIPPI



Stacey E. Pickering

State Auditor

Office of the State Auditor



Office of the State Auditor

**County Audit Section
Education Audit Section
Investigative Audit Division
Performance Audit Division
Property 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 2008.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2008

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

**STACEY E. PICKERING
STATE AUDITOR**

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



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

July 31, 2008

Honorable Haley Barbour, Governor
Honorable Phil Bryant, Lieutenant Governor
Honorable Tate Reeves, Treasurer
Honorable William J. McCoy, Speaker of the House
Honorable William G. Hewes III, 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 2008, 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 2008. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2008.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.*"

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July 31, 2008

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 \$103,298.06.

The Education Audit Section was responsible for recovering misspent funds totaling \$12,060.58.

The Investigative Audit Division issued 25 written demands for \$2,095,253.09 and recovered misspent or embezzled funds totaling \$1,793,143.45.¹

The Property Audit Division recovered funds totaling \$9,589.99.

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2008, was \$1,918,092.08.

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

Serving Mississippi Together,



Stacey E. Pickering
State Auditor

SEP/ 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
COUNTY AUDIT
SECTION**

**CARROLL COUNTY**

Chancery Clerk, Stanley Mullins **\$5,725.00**
Exceeded Fee Cap

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

CLAIBORNE COUNTY

Chancery Clerk, Gloria K. Dotson **\$150.00**
Failure to Report Fees

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

HOLMES COUNTY

Chancery Clerk, Dorothy Jean Smith **\$100.00**
Disallowed Expenses

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

Circuit Clerk, Earline Wright Hart
Excess Salary **\$3,960.00**
Unidentified Funds **\$2,234.00**
Excess Fees **\$2,074.00**

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

JEFFERSON COUNTY

Chancery Clerk, Delorise Frye
Exceeded Fee Cap **\$16,684.00**
Disallowed Expenses **\$650.00**
Failure to Report Withholdings **\$2,334.73**

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

LEFLORE COUNTY

Circuit Clerk, Trey Evans
Disallowed Expenses **\$19,179.97**
Unauthorized Fees **\$11,279.11**

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



LINCOLN COUNTY

Chancery Clerk, Tillmon Bishop
Disallowed Expenses **\$4,317.00**
Excess Fees **\$1,375.00**

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

MONTGOMERY COUNTY

Chancery Clerk, Talmadge "Tee" Golding **\$480.00**
Excess Fees

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

NEWTON COUNTY

Newton County Sheriff's Office, Jackie Knight **\$732.00**
Unsettled Donation

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

PEARL RIVER COUNTY

County Administrator, Adrain Lumpkin **\$246.06**
Unauthorized Expenses

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

PRENTISS COUNTY

Chancery Clerk, Travis Childers **\$120.00**
Excess Salary

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



SCOTT COUNTY

Chancery Clerk, Billy Frank Alford

Missing Funds	\$2,685.54
Exceeded Fee Cap	\$782.79

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

Circuit Clerk, Joe Rigby

Disallowed Expenses	\$160.00
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Status: Paid in full and settled to the appropriate fund directly.

WINSTON COUNTY

Chancery Clerk, Pam Reel

Unsettled Balance	\$839.86
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Status: Paid in full and settled to the appropriate fund directly

YAZOO COUNTY

Chancery Clerk, Noreen E. Girard

Exceeded Fee Cap	\$27,189.00
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Status: Paid in full and settled to the appropriate fund directly.

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**EXCEPTIONS TAKEN BY THE
EDUCATION AUDIT
SECTION**



CLAY COUNTY

CLAY COUNTY SCHOOL DISTRICT

Sandra Murray	\$1,657.60
Rebecca Riley	\$2,368.00
Velma Robinson	\$2,368.00
Bob Logan	\$1,420.80
Felix Lee	\$947.20
Excess Salaries	

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

COVINGTON COUNTY

COVINGTON COUNTY SCHOOL DISTRICT

Larry Kinslow	\$80.25
Clay Anglin	\$247.00
Rachael Rogers	\$26.75
Jo Ann Milloy	\$60.00
Nick Hillman	\$115.00
Babette Duty	\$123.69
Helen Milloy	\$460.00
Improper Donation	

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

FORREST COUNTY

FORREST COUNTY SCHOOL DISTRICT

Superintendent, Kay Clay	\$1,463.95
Improper Donation	

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

PEARL RIVER COUNTY

PICAYUNE SCHOOL DISTRICT

Brent Harrell	\$302.17
Lisa Penton	\$302.17
Improper Donation	

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



WAYNE COUNTY

WAYNE COUNTY SCHOOL DISTRICT

Mary Jo Britton

\$118.00

Disallowed Expenses

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



**EXCEPTIONS TAKEN BY THE
INVESTIGATIVE AUDIT
DIVISION**



ADAMS COUNTY

COUNTY OFFICIAL

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

Status: On November 12, 2007, M.L. “Binky” Vines’ guilty plea was accepted by the Circuit Court. Vines was ordered to pay restitution in the amount of \$40,132.05. Formal written demand was issued on May 10, 2007, in the amount of \$72,847.17, and transmitted to the Office of the Attorney General on June 11, 2007. Paid in full and settled to the appropriate entity/entities.

DEPARTMENT OF ARCHIVES AND HISTORY

GRAND VILLAGE OF NATCHEZ INDIANS

Former Sales Shop Manager, Debra G. Thomas **\$34,758.83**
 Embezzlement

Status: On September 18, 2007, Debra G. Thomas waived indictment, in Circuit Court, and agreed to enter the Pre-trial Intervention Program. Thomas was ordered to pay restitution in the amount of \$15,000.00. Formal written demand was issued on October 10, 2007, in the amount of \$34,758.83, and transmitted to the Office of the Attorney General on November 5, 2007. For Fiscal Year 2008, payments in the amount of \$23,575.76 were received leaving a balance of \$10,983.07.

ALCORN COUNTY

MUNICIPALITY OF KOSSUTH

Mayor, Don Pace	\$51.86
City Clerk, Randy Holt	\$51.86
Alderman, James Allen	\$51.86
Alderman, Cliff Hughes	\$51.86
Alderman, Kenneth Rainey	\$51.86
Alderman, Paul Rolison	\$51.86
Alderman, Jerry Strickland	\$51.86
Misuse of Public Funds	

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

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**BOLIVAR COUNTY****BENOIT PUBLIC SCHOOL DISTRICT**

Former Superintendent, Dr. Suzanne Hawley	\$109,681.89
Former Assistant Superintendent, Sherry Shepard	\$43,822.28
Former Maintenance Manager, Ephren Melton	\$31,318.37
Former Business Manager, Barbara Peeples	\$17,270.62
Salary Overpayment	

Status: Formal written demand was issued on June 20, 2008.

CHICKASAW COUNTY**HOUSTON LOWER ELEMENTARY**

Former Secretary, Kathy Neal	\$25,550.63
Missing Funds	

Status: Formal written demand was issued on July 30, 2007, in the amount of \$25,550.63, and transmitted to the Office of the Attorney General on August 30, 2007.

CHOCTAW COUNTY**MUNICIPALITY OF ACKERMAN**

Alderman, Wallace Hatcher	\$3,379.48
Misuse of Public Funds	

Status: Formal written demand was issued on October 28, 2005, and transmitted to Office of the Attorney General on November 28, 2005. Paid in full and settled to the appropriate entity/entities.

COAHOMA COUNTY**COAHOMA COMMUNITY COLLEGE**

Former Contract Instructor, Yolanda Foster	\$27,795.71
Embezzlement	

Status: On February 21, 2007, Yolanda Foster pled guilty to False Pretense, in Circuit Court, and the court withheld acceptance for one (1) year of plea, pending successful completion of court order. Foster was ordered to pay restitution in the amount of \$27,795.71, along with sixty (60) hours of community service. Formal written demand was issued on August 27, 2007, and transmitted to the Office of the Attorney General on September 27, 2007. Paid in full and settled to the appropriate entity/entities.

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**COAHOMA COUNTY-cont'd****COAHOMA COMMUNITY COLLEGE****Former Contractor, Dr. Hazeltine Woods-Fouche****\$57,805.46**

Embezzlement

Status: Formal written demand was issued on June 12, 2008.**COPIAH COUNTY****MUNICIPALITY OF CRYSTAL SPRINGS****Former Deputy City Clerk, Samantha Hasbargen****\$12,010.35**

Embezzlement

Status: On March 12, 2007, Samantha Hasbargen pled guilty to Embezzlement, in Circuit Court, 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. For Fiscal Year 2008, the balance of \$4,830.08 was paid in full and settled to the appropriate entity/entities.

HAZELHURST CITY SCHOOL DISTRICT**School Board Member, Wyatt Lewis****\$883.10**

Misuse of Public Funds

Status: Paid in full and settled to the appropriate entity/entities.**COVINGTON COUNTY****COUNTY OFFICIAL****Supervisor District 3, Jimmy White****\$1,769.65**

Work on Private Property

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

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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, in Circuit Court, 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, in the amount of \$11,222.83, 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 2008, payments in the amount of \$679.00 were received leaving a balance of \$5,667.41.

GREENE COUNTY

COUNTY OFFICIALS

Former Chancery Clerk, Latricia Cornelson **\$9,254.62**
 Failure to Perform Duties

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

Former Chancery Clerk, William “Mel” Williams **\$34,966.50**
Former Chancery Clerk, William “Mel” Williams **\$35,621.87**
Former Deputy Chancery Clerk, Tracy Williams
 Embezzlement

Status: On March 14, 2007,, William “Mel” Williams pled guilty, in Circuit Court, to nine (9) Counts of Embezzlement. On July 5, 2007, Williams was sentenced to ten (10) years on each count, to run concurrently, suspended, and placed on five (5) years probation. Williams was ordered to pay restitution in the amount of \$64,797.83. On July 6, 2007, Williams remitted \$44,797.83, per court order, to the Circuit Court. Formal written demand was issued on August 27, 2007, in the amount of \$70,588.37, and transmitted to the Office of the Attorney General on September 27, 2007. Paid in full and settled to the appropriate entity/entities.

On March 14, 2007, Tracy Williams pled guilty to Embezzlement, in Circuit Court, and was sentenced to two (2) years, Intensive Supervision Placement Program, and was sentenced to three (3) years Post-Release Supervision.

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, in Circuit Court, 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. For Fiscal Year 2008, payments in the amount of \$3,800.00 were received leaving a balance of \$34,739.16.

HARRISON COUNTY**HARRISON COUNTY SCHOOL DISTRICT****Former Employee, Pam Mercer****\$1,903.32**

Embezzlement

Status: For Fiscal Year 2008, payments in the amount of \$1,427.49 were received leaving a balance of \$475.83.

HINDS COUNTY**MISSISSIPPI AGRIBUSINESS COUNCIL****Former Contractor, Glenn Patterson****\$71,421.63**

Money Laundering

Status: On March 28, 2005, Glenn Patterson pled guilty to Money Laundering, in U.S. District Court, 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, in the amount of \$71,421.63, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2008, payments in the amount of \$3,000.00 were received leaving a balance of \$51,896.63.

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

Money Laundering

Status: On March 28, 2005, Michael Walters pled guilty to Money Laundering, in U.S. District Court, 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, in the amount of \$132,385.13, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2008, payments in the amount of \$2,400.00 were received leaving a balance of \$128,485.13.

JACKSON STATE UNIVERSITY**Former Professor, Barbara McDaniel-Suggs****\$60,451.12**

Embezzlement

Status: On August 16, 2005, Barbara McDaniel-Suggs pled guilty to Embezzlement, in Circuit Court, and was sentenced to one (1) year probation. McDaniel-Suggs was ordered to pay restitution in the amount of \$15,000.00. Formal written demand was issued on November 10, 2005, in the amount of \$60,451.12, and transmitted to the Office of the Attorney General on December 15, 2005. For Fiscal Year 2008, the amount of \$31,943.90 was paid and settled to the appropriate entity/entities.

Former Purchasing Agent, Sandreia Jones**\$114,740.59**

Embezzlement

Status: On December 3, 2007, Sandreia Jones pled guilty to Embezzlement, in Circuit Court, and was sentenced to four (4) years, three hundred sixty-four (364) days, suspended, one (1) day credit for time served, and five (5) years post-release supervision. Jones was ordered to pay restitution in the amount of \$31,441.88. Formal written demand was issued on December 7, 2007, in the amount of \$114,740.59, and transmitted to the Office of the Attorney General on January 7, 2008. For Fiscal Year 2008, payments in the amount of \$3,960.00 were received leaving a balance of \$110,780.59.

JACKSON PUBLIC SCHOOL DISTRICT**Former Principal, Michael Ellis****\$674.10**

Misuse of Public Funds

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.

**HINDS COUNTY-cont'd****MISSISSIPPI DEPARTMENT OF HEALTH****Employee, Jonathan Chaney****\$1,533.43**

Missing Equipment

Status: Paid in full and settled to the appropriate entity/entities.**HOLMES COUNTY****MUNICIPALITY OF DURANT****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, in Circuit Court, and was sentenced to seven (7) years, to run 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 2008, payment in the amount of \$187.00 was received leaving a balance of \$6,891.85.

MUNICIPALITY OF DURANT**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, in the amount of \$58,035.03, and transmitted to the Office of the Attorney General on October 30, 2006. For Fiscal Year 2008, payment in the amount of \$10,000.00 was received leaving a balance of \$48,035.03.

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

MUNICIPALITY OF DURANT

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, in the amount of \$41,392.90, and transmitted to the Office of the Attorney General on November 27, 2006. For Fiscal Year 2008, payments in the amount of \$11,800.00 were received leaving a balance of \$28,592.90.

Former Supervisor, Robert Teague **\$1,052.27**
 Work on Private Property

Status: On September 27, 2005, Robert Teague pled guilty to five (5) Counts of Embezzlement, at trial, in Circuit Court. Teague was placed into the Pre-trial Diversion Program for two (2) years, and ordered to pay restitution in the amount of \$1,052.27. For Fiscal Year 2008, the remaining balance of \$500.00 was paid in full and settled to the appropriate entity/entities.

HUMPHREYS COUNTY

COUNTY OFFICIALS

Chancery Clerk, Lawrence Browder **\$6,940.11**
 Exceeding Fee Cap
 Failure to Perform Duties

Status: Informal Demand was issued on July 26, 2007, in the amount of \$21,940.00. Payments in the amount of \$15,000.00 were received leaving a balance of \$6,940.00. Formal written demand was issued on February 22, 2008, for the remaining balance of \$6,940.11. For Fiscal Year 2008, remaining balance was paid in full and settled to the appropriate entity/entities.

Former Beat 3 Road Foreman, Clinton Chinn, Jr. **\$37,600.05**
 Embezzlement
 Conspiracy

Status: On February 25, 2008, Clinton Chinn, Jr., pled guilty to Count I Embezzlement, in Circuit Court, and was sentenced to five (5) years, suspended, one (1) year Intensive Supervision Program. Chinn Jr., was ordered to pay restitution in the amount of \$37,600.05. Formal written demand was issued on March 4, 2008. Paid in full and settled to the appropriate entity/entities.

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HUMPHREYS COUNTY-cont'd

COUNTY OFFICIALS

Vendor, Roderiquiez Bronson **\$29,202.40**
 Conspiracy

Status: On February 25, 2008, Roderiquiez Bronson pled guilty to Count II-Conspiracy, in Circuit Court. Bronson was sentenced to five (5) years, suspended, five (5) years probation. Bronson was ordered to pay restitution in the amount of \$29,202.40. Formal written demand was issued on March 4, 2008. Amount due by Bronson was considered to be the responsibility of Clinton Chinn, Jr., Former Beat 3 Foreman. Amount owed was paid in full, by Clinton Chinn, Jr., and settled the appropriate entity/entities.

JACKSON COUNTY

COUNTY OFFICIAL

Former Deputy Circuit Clerk, Lorie Ann Abel **\$139,125.30**
 Embezzlement
 Falsification of Records

Status: On November 2, 2006, Lorie Ann Abel pled guilty to one (1) Count of Embezzlement, and one (1) Count of Falsification of Records, in Circuit Court. 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, in the amount of \$139,125.30, and transmitted to the Office of the Attorney General on December 1, 2006. For Fiscal Year 2008, payment in the amount of \$100,000.00 was received leaving a balance of \$39,125.30.

MOSS POINT SCHOOL DISTRICT

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

Status: On November 19, 2003, formal written demand was issued, in the amount of \$38,356.12, 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, in Circuit Court. 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 2008, payments in the amount of \$2,079.35 were remitted leaving a balance of \$836.91.

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****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, in the amount of \$31,330.50, and transmitted to the Office of the Attorney General on July 8, 2004. On May 8, 2006, Cecilia Stringer pled guilty to Embezzlement, in Circuit Court, 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 2008, payments in the amount of \$13,341.93 were remitted. Paid in full and settled to the appropriate entity/entities.

JEFFERSON COUNTY**COUNTY OFFICIAL****Former Circuit Clerk, Burnell Harris****\$857,966.42**

Embezzlement

Status: On July 25, 2007, Burnell Harris was found guilty of Embezzlement, in U.S. District Court. Formal written demand was issued on October 17, 2007, and transmitted to the Office of the Attorney General on November 19, 2007. For Fiscal Year 2008, payments in the amount of \$300,000.00 were received leaving a balance of \$550,966.42.

SHERIFF'S OFFICE**Sheriff, Peter Walker****\$29,361.10**

Missing Funds

Status: Formal written demand was issued on January 1, 2006, in the amount of \$29,361.10, and transmitted to the Office of the Attorney General on February 28, 2006. Paid in full and settled to the appropriate entity/entities.

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JEFFERSON DAVIS COUNTY

JEFFERSON DAVIS COUNTY SCHOOL DISTRICT

Former 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. On August 2, 2007, the Office of the State Auditor filed a lawsuit in the Chancery Court of Hinds County. For Fiscal Year 2008, payments in the amount of \$300,000.00 were received leaving a balance of \$1,497,542.64

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, in Circuit Court, 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 2008, payment in the amount of \$9,000.00 was received leaving a balance of \$19,665.16.

LAFAYETTE COUNTY

COUNTY OFFICIAL

Former Deputy Chancery Clerk, Leah Hanks	\$6,417.26
Embezzlement	

Status: On December 6, 2007, Leah Hanks pled guilty to a Bill of Information, in Circuit Court. Hanks was sentenced to three (3) years probation and was ordered to pay restitution in the amount of \$6,367.93. Formal written demand was issued on December 11, 2007, in the amount of \$6,417.26, and transmitted to the Office of the Attorney General on January 11, 2008. For Fiscal Year 2008, payments in the amount of \$4,995.80 were received leaving a balance of \$1,421.46.

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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, in the amount of \$58,953.73, and transmitted to the Office of the Attorney General on January 3, 2006. For Fiscal Year 2008, payments in the amount of \$5,000.00 were received leaving a balance of \$47,953.73.

Former Principal, Judy Radcliff**\$287,277.10**

Conspiracy to Convert Public Money

Status: On September 9, 2005, Judy Radcliff pled guilty to Conspiracy to Convert Public Money, in Circuit Court. 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, in the amount of \$287,227.10, and transmitted to the Office of the Attorney General on January 3, 2006. For Fiscal Year 2008, payment in the amount of \$500.00 was received leaving a balance of \$236,777.10.

LAWRENCE COUNTY**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, in Circuit Court, 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, in the amount of \$3,154.50, and transmitted to the Office of the Attorney General on March 25, 2003. For Fiscal Year 2008, the remaining balance of \$1,300.29 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.

**LEAKE COUNTY****MUNICIPALITY OF CARTHAGE**

Former Mayor, Jimmy Cook **\$5,730.70**
Misuse of Public Funds

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

LEE COUNTY**MUNICIPALITY OF VERONA**

Alderswoman, Jesse Gilmore **\$720.56**
Misuse of Public Funds

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

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, in Circuit Court, and was sentenced to eight (8) years, five (5) years suspended, with three (3) years in the Intensive Supervision Program, to which upon completion of the Intensive Supervision Program. Smith was ordered to pay restitution in the amount of \$26,909.34. Formal written demand was issued on February 1, 2007, in the amount of \$33,323.18, and transmitted to the Office of the Attorney General on March 1, 2007. Paid in full and settled to the appropriate entity/entities.

LINCOLN COUNTY**COUNTY OFFICIALS**

Circuit Clerk, Terry Watkins **\$15,729.00**
Exceeding Fee Cap

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.

**LINCOLN COUNTY-cont'd****COUNTY OFFICIALS**

Supervisor District 2, Bobby Watts **\$318.90**
Work on Private Property

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

NEW SITE VOLUNTEER FIRE DEPARTMENT

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

Status: On May 28, 1999, Andrea Grammar pled guilty to Embezzlement and two (2) Counts of Uttering Forgery, in Circuit Court, 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 2008, the remaining balance of \$5,204.34 was paid in full and settled to the appropriate entity/entities.

LOWNDES COUNTY**COUNTY OFFICIAL**

Former District 4 Supervisor, James Lee Clayton Terry **\$7,031.68**
Embezzlement

Status: On November 29, 2007, James Lee Clayton Terry was convicted, in Circuit Court, for Embezzlement. Terry was sentenced to thirteen (13) months to serve, and was ordered to pay restitution in the amount of \$6,227.29, along with removal from office. Formal written demand was issued on January 14, 2008, in the amount of \$7,031.68, and transmitted to the Office of the Attorney General on February 14, 2008.

NEWTON COUNTY**NEWTON COUNTY SCHOOL DISTRICT**

Former Cafeteria Director, Nadine Chaney **\$7,476.74**
Embezzlement

Status: Formal written demand was issued on July 26, 2007. For Fiscal Year 2008, the remaining balance of \$7,476.74. 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.

**OKTIBBEHA COUNTY****COUNTY OFFICIAL**

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

Status: Formal written demand was issued on July 15, 2003, in the amount of \$3,371.29, and transmitted to the Office of the Attorney General on August 15, 2003. On April 17, 2006, Griffing was sentenced, in Circuit Court, 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 \$3,371.29. Paid in full and settled to the appropriate entity/entities.

MISSISSIPPI STATE UNIVERSITY

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

Status: Formal written demand was issued on August 15, 2005, and transmitted to the Office of the Attorney General on September 19, 2005. On July 31, 2007, Cook pled guilty to Embezzlement, in Circuit Court, and was sentenced to six (6) years, with one (1) year Intensive Supervision, house arrest, and five (5) years probation. For Fiscal Year 2008, payments in the amount of \$18,469.00 were received leaving a balance of \$37,013.46.

PANOLA COUNTY**MISSISSIPPI DEPARTMENT OF HEALTH**

Former Employee, Evelyn Elliott **\$159.83**
Unauthorized Salary

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

PEARL RIVER COUNTY**PEARL RIVER COUNTY PUBLIC SCHOOLS**

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

Status: On April 18, 2005, Theresa Campbell pled guilty to Embezzlement, in Circuit Court. 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. Formal written demand was issued on June 9, 2005, and transmitted to the Office of the Attorney General on July 8, 2005. For Fiscal Year 2008, payments in the amount of \$4,200.00 were received leaving a balance of \$8,406.07.

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****COUNTY OFFICIALS**

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

Status: On June 30, 2005, Rita Collette Ivey pled guilty to two (2) Counts of Embezzlement, in Circuit Court, 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 2008, payments in the amount of \$1,341.14 were received leaving a balance of \$31,050.00.

QUITMAN COUNTY**MUNICIPALITY OF SLEDGE**

Former Chief of Police, Lenwood Smith **\$2,897.70**
Embezzlement

Status: On August 2, 1999, Lenwood Smith pled guilty to Embezzlement, in Circuit Court, and was sentenced to five (5) years, with four (4) suspended. Smith was ordered to pay restitution in the amount of \$1,622.00. Formal written demand was issued on September 5, 2001, in the amount of \$2,897.70, and transmitted to Office of the Attorney General on October 5, 2001. For Fiscal Year 2008, the remaining balance of \$1,275.70 was paid in full and settled to the appropriate entity/entities.

SCOTT COUNTY**MUNICIPALITY OF FOREST**

Former Deputy City Clerk, Wendy Adcox **\$10,000.00**
Embezzlement

Status: On February 7, 2008, Wendy Adcox pled guilty to Embezzlement, in Circuit Court, and was sentenced to five (5) years, suspended, with five (5) years supervised probation. Adcox was ordered to pay restitution in the amount of \$4,755.99, which was paid. Formal written demand was issued on March 4, 2008, in the amount of \$10,000.00, and transmitted to the Office of the Attorney General on April 4, 2008. Paid in full and settled to the appropriate entity/entities.

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**STONE COUNTY****COUNTY OFFICIAL**

Former Comptroller/Deputy Chancery Clerk, Lisa Kay Baggett **\$8,928.59**
Embezzlement

Status: On December 11, 2000, Lisa Kay Baggett was sentenced, in Circuit Court, to five (5) years, suspended, with two (2) years probation, and ordered to pay restitution of \$4,276.00. On January 3, 2001, formal written demand was issued, in the amount of \$8,928.59, and transmitted to the Office of the Attorney General on February 3, 2001. For Fiscal Year 2008, payment in the amount of \$597.73 was received leaving a balance of \$4,054.86.

SUNFLOWER COUNTY**MUNICIPALITY OF MOORHEAD**

Former Deputy Clerk, Angela Trader **\$2,217.80**
Missing Funds

Status: Formal written demand was issued on June 12, 2008.

INDIANOLA SCHOOL DISTRICT

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

Status: On March 10, 2007, Lynda Whatley pled guilty to Embezzlement, in Circuit Court, and was sentenced to five (5) years in the Intensive Supervision Program. 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 2008, payment in the amount of \$58,900.93 was received leaving a balance of \$32,634.77.

TALLAHATCHIE COUNTY**CASCILLIA VOLUNTEER FIRE DEPARTMENT**

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

Status: On May 5, 2005, Andy Lott pled guilty to Embezzlement, in Circuit Court, 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 2008, payment in the amount of \$1,480.00 was received leaving a balance of \$2,444.86.

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.



TATE COUNTY

TATE COUNTY SCHOOL DISTRICT

Former District Food Services Director, Deborah Carol Shaw **\$46,073.89**
 Embezzlement

Status: On November 2, 2007, Deborah Carol Shaw pled guilty to the three (3) Counts of Embezzlement, in Circuit Court. Formal written demand was issued on April 17, 2008, and transmitted to the Office of the Attorney General on May 19, 2008.

TIPPAH COUNTY

COUNTY OFFICIALS

Former Chancery Clerk, Daniel “Danny” Shackelford **\$34,729.98**
 Misuse of Public Funds

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

Former Deputy Chancery Clerk/Bookkeeper, Brenda Hopper **\$700.00**
 Misuse of Public Funds

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

Former Justice Court Clerk, Lisa McCoy **\$308,343.70**
 Embezzlement

Status: On May 12, 2008, Lisa McCoy pled guilty on two (2) Counts of Embezzlement , in Circuit Court, and was sentenced to ten (10) years, with seven (7) years, suspended, and three (3) years to serve. McCoy was placed on five (5) years post-release supervision and ordered to make restitution in the amount of \$308,343.90. Formal written demand was issued on June 4, 2008.

TISHOMINGO COUNTY

COUNTY OFFICIALS

Former Deputy Chancery Clerk, Norma Lomenick **\$31,629.17**
 Embezzlement

Status: Formal written demand was issued on June 12, 2008. Investigation is ongoing.

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

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. Amount due by Pannell was considered to be the responsibility of David Smith, Former Sheriff. Paid in full, by David Smith, Former Sheriff, and settled the appropriate entity/entities.

TISHOMINGO COUNTY ECONOMIC DEVELOPMENT AUTHORITY

Former Contractor, Charles Lofstrom	\$12,342.41
False Pretense	

Status: On June 12, 2007, Charles Lofstrom entered a plea of guilty to False Pretense, in Circuit Court. On September 6, 2007, Lofstrom was placed on unsupervised probation for three (3) years. There was no restitution ordered. Formal written demand was issued on December 4, 2007, and transmitted to the Office of the Attorney General on January 4, 2008.

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 2008, payment in the amount of \$26,020.63 was received as final settlement.

MUNICIPALITY OF TUNICA

Former Deputy City Clerk, Carlene Riales	\$50,244.03
Embezzlement	

Status: On September 29, 2004, Carlene Riales pled guilty to Embezzlement, in Circuit Court, 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, in the amount of \$50,244.03, and transmitted to the Office of the Attorney General on November 29, 2004. For Fiscal Year 2008, payments in the amount of \$400.00 were received leaving a balance of \$42,944.03.

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**UNION COUNTY****PARKS CHEVROLET COMPANY****Former Employee, Margaret Parks McLennan****\$148,575.14**

Mail Fraud

Status: On September 20, 2007, Margaret Parks McLennan pled guilty, in Hinds County Circuit Court, on one (1) Count of Mail Fraud, and was sentenced to five (5) years, suspended, with five (5) years supervised probation. McLennan was ordered to pay restitution in the amount of \$148,575.00. Formal written demand was issued on September 20, 2007, in the amount of \$148,575.14, and transmitted to the Office of the Attorney General on October 22, 2007. For Fiscal Year 2008, payments in the amount of \$4,000.00 were received leaving a balance of \$144,575.14.

WASHINGTON COUNTY**COUNTY OFFICIAL****Former Supervisor District 5, Dorothy Buchanan****\$1,248.06**

Work on Private Property

Status: Formal written demand was issued on October 3, 2006, and transmitted to the Office of the Attorney General on November 3, 2006. Paid in full and settled to the appropriate entity/entities.

GREENVILLE PUBLIC SCHOOLS**Former Accounts Payable Clerk, Bennie Parks****\$15,091.73**

Embezzlement

Status: On September 22, 2006, Bennie Parks pled guilty to Embezzlement, in Circuit Court, 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 2008, payments in the amount of \$6,500.00 were received leaving a balance of \$5,875.73.

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.



WASHINGTON COUNTY-cont'd

GREENVILLE PORT COMMISSION

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

Status: On August 2, 2006, Walter Brown pled guilty to two (2) Counts of Uttering Forgery, in Circuit Court, 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, in the amount of \$27,640.36, and transmitted to the Office of the Attorney General on November 10, 2006. For Fiscal Year 2008, payment in the amount of \$400.00 was received leaving a balance of \$27,044.36.

DELTA COMMUNITY HEALTH CENTER

Former Purchasing Clerk, Linda Marie Ingram **\$50,103.57**
Embezzlement

Status: On August 13, 2007, Linda Marie Ingram pled guilty to Embezzlement, in Circuit Court. The court withheld adjudication for five (5) years, in which Ingram is to be monitored by MDOC. Ingram was also ordered to pay restitution in the amount of \$50,103.57. Formal written demand was issued on September 17, 2007, and transmitted to the Office of the Attorney General on October 17, 2007. For Fiscal Year 2008, payments in the amount of \$1,595.52 were received leaving a balance of \$48,508.05.

WAYNE COUNTY

COUNTY OFFICIAL

Supervisor District 3, Jerry Hutto **\$506.90**
Work on Private Property

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

SOUTH MISSISSIPPI NARCOTICS TASK FORCE

Former Director, Renee Hinton **\$2,930.64**
Misuse of Public Funds

Status: Formal written demand was issued on January 14, 2004, and transmitted to the Office of the Attorney General on February 14, 2004. For Fiscal Year 2008, payment in the amount of \$1,000.00 was received as final settlement.

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.



WILKINSON COUNTY

COUNTY OFFICIALS

Tax Collector/Assessor, Wevlyn James **\$45,730.13**
 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. For Fiscal Year 2008, payments in the amount of \$5,210.23 were received leaving a balance of \$40,730.13.

Former Election Commissioner, Moncree Allen	\$280.00
Former Election Commissioner, Frances Felter	\$140.00
Former Election Commissioner, Anita McMorris	\$1,260.00
Former Election Commissioner, Jerry Love	\$1,330.00
Former Election Commissioner, Laverene Poole	\$1,250.00
Excess Fees	

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

YALOBUSHA COUNTY

MISSISSIPPI BEEF PROCESSORS

Former Owner/Manager, Richard N. Hall, Jr. **\$577,964.59**
 Mail Fraud/Money Laundering

Status: On January 25, 2006, Richard N. Hall, Jr. pled guilty to one (1) Count of Mail Fraud and one (1) Count of Money Laundering, in the U.S. District Court. On the same date, Hall entered a plea of guilty to three (3) Counts of Mail Fraud, in the Circuit Court. Hall was sentenced, in U.S. District Court, to ninety-six (96) months, with five (5) years post-release supervision, and ordered to pay restitution in the amount of \$751,094.59, and given credit of \$173,130.00, paid by a separate defendant, for a net amount of \$577,964.59 due to the Office of the State Auditor. For Fiscal Year 2008, payment in the amount of \$25,025.00 was received.

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.



YALOBUSHA COUNTY-cont'd**MISSISSIPPI BEEF PROCESSORS****Former Contractor, Sean Carothers****\$250,000.00**

Mail Fraud

Status: On January 16, 2007, Sean Carothers pled guilty to a Bill of Information, for one (1) Count of Mail Fraud, in U.S. District Court. On August 1, 2007, Carothers entered into an amended plea agreement, in U.S. District Court, where he was sentenced to twenty-one (21) months and ordered to pay restitution in the amount of \$250,000.00. Paid in full and settled to the appropriate entity/entities.

YAZOO COUNTY**COUNTY OFFICIAL****District 4, Road Foreman, Owen Graves****\$339.14**

Work on Private Property

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

YAZOO COUNTY CONVENTION AND VISITORS BUREAU**Former Director, Karen Smith****\$25,000.00**

Embezzlement

Status: \$25,000.00 was paid to the entity/entities. Investigation is ongoing.

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
PERFORMANCE AUDIT
DIVISION**

**HINDS COUNTY****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. On September 21, 2007, the Langston Law Firm filed a lawsuit in United States Bankruptcy Court in the Southern District of New York. On April 2, 2008, the Bankruptcy Judge issued an Order holding the lawsuit in abstention. On December 20, 2007, the Office of the State Auditor filed a lawsuit in Hinds County Circuit Court. On January 20, 2008, the Langston Law Firm filed a Notice of Removal to remove the lawsuit to United States District Court for the Southern District of Mississippi. On June 11, 2008, the District Judge remanded the lawsuit back to the Hinds County Circuit Court.

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**EXCEPTIONS TAKEN BY THE
PROPERTY AUDIT
DIVISION**

**BOLIVAR COUNTY****DELTA STATE UNIVERSITY****Repayment for Missing Equipment****\$1,500.00**

Status: University foundations wrote checks to the university for missing equipment.

HINDS COUNTY**MISSISSIPPI DEPARTMENT OF EDUCATION****Martez Hill****\$463.74**

Repayment for Missing Equipment

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

MISSISSIPPI DEPARTMENT OF HEALTH**Keith Allen****\$8.24****Malinda Armstrong****\$5.34****Kathy Gibson Burke****\$141.59****Thomas Carson****\$20.48****Jonathan Chaney****\$11.50****Timothy Darnell****\$40.61****Samuel Dawkins****\$3.72****Anna Dezell****\$18.98****Brock Henry****\$0.30****Mike Holcombe****\$4.44****Kathy Lindley****\$2.72****Dr. Nicholas Mosca****\$5.70****Kevin Pearson****\$23.15****Michael Scales****\$204.65**

Repayment for Missing Equipment

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



HINDS COUNTY-cont'd

GULFCOAST RESEARCH LABORATORY

Dr. William Hawkins **\$102.84**

Repayment for Missing Equipment

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

VETERANS MEMORIAL STADIUM

Watt Whatley **\$106.00**

Repayment for Missing Equipment

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

LAFAYETTE COUNTY

UNIVERSITY OF MISSISSIPPI

Repayment for Missing Equipment **\$5,896.75**

Status: University foundations wrote checks to the university for missing equipment.

OKTIBBEHA COUNTY

MISSISSIPPI STATE UNIVERSITY

Repayment for Missing Equipment **\$1,029.24**

Status: University foundations wrote checks to the university for missing equipment.



INDEX BY COUNTY



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