

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2011

MISSISSIPPI



Stacey E. Pickering
State Auditor

Office of the State Auditor



Office of the State Auditor

**County Audit Section
Education Audit Section
Investigative 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 their return to the appropriate entities in Fiscal Year 2011.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2011

**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 27, 2011

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 2011, 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 2011. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2011.pdf>.

An audit “*exception*” indicates that a violation of the law or an accounting error has resulted in a misappropriation or an incorrect expenditure of public funds. As a result, the money must be repaid.

The “*exceptions*” included in this report may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the appropriate entity 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 government.

Additionally, this report includes the formal and informal 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 recovered disallowed expenditures totaling \$1,155.00. This incident involved exceeding the fee cap for a circuit clerk and is recorded as “paid in full and settled to the appropriate entity.”

The Education Audit Section recovered misspent funds totaling \$840.00. This incident involved disallowed expenditures by a superintendent and is recorded as “paid in full and settled to the appropriate entity.”

The Investigative Division issued twenty formal demands for \$2,362,140.23 and ten informal demands for \$46,418.23, and recovered misspent or embezzled funds totaling \$934,719.38.¹

The Performance Audit Division recovered funds totaling \$2,232.89. This incident involved salary overpayments by a director and is recorded as “paid in full and settled to the appropriate entity.”

The Property Audit Division recovered funds totaling \$17,280.55. These incidents involved missing equipment and are recorded as “paid in full and settled to the appropriate entity.”

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2011 was \$956,227.82

The Office of the State Auditor 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/lrd

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



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EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION



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LEFLORE COUNTY

COUNTY OFFICIAL

Circuit Clerk, Trey Evans
Disallowed expenses

\$1,155.00

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



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**EXCEPTIONS TAKEN BY THE
EDUCATION AUDIT SECTION**



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HUMPHREYS COUNTY

HUMPHREYS COUNTY SCHOOL DISTRICT

Superintendent, Ms. Bonnie Horton

\$840.00

Disallowed Expenditures

Status: Paid in full by the Humphreys County School District Club Fund and settled to the appropriate fund directly.



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**EXCEPTIONS TAKEN BY THE
INVESTIGATIVE DIVISION**



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**ALCORN COUNTY****CORINTH-ALCORN COUNTY AIRPORT****Former Administrative Clerk, Fabian Maricle**
Embezzlement**\$5,245.33**

Status: An informal demand in the amount of \$5,245.33 was issued on December 2, 2009. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.

COUNTY OFFICIAL**Supervisor, Danny Crotts**
Embezzlement**\$159,098.94**

Status: A written formal demand in the amount of \$159,098.94 was issued on February 17, 2011. The demand was transmitted to the Office of the Attorney General on March 22, 2011. For Fiscal Year 2011, the negotiated demand in the amount of \$127,212.86 was paid in full and settled to the appropriate deserving entities.

ATTALA COUNTY**COUNTY OFFICIAL****Circuit Clerk, Wanda Fancher**
Fee Cap Violation**\$10,245.00**

Status: For Fiscal Year 2011, the fee cap violation was paid in full and settled to the appropriate deserving entity.

CARROLL COUNTY**COUNTY OFFICIALS****Former Supervisor, Neal Blaylock**
Work on Private Property**\$9,639.94**

Status: An informal demand in the amount of \$9,639.94 was issued on January 5, 2011. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.

Supervisor, Lloyd Ashmore

Work on Private Property

\$9,892.88

Status: A written formal demand in the amount of \$9,892.88 was issued on December 1, 2010 and transmitted to the Office of the Attorney General on January 4, 2011. For Fiscal Year 2011, payment in the amount of \$3,196.59 was received, leaving a balance of \$6,696.29.



CLAY COUNTY**COUNTY OFFICIALS**

Former Circuit Clerk, Bobbie C. Davis **\$88,938.14**
Embezzlement

Status: A written formal demand in the amount of \$88,938.14 was issued on December 2, 2010. The demand was transmitted to the Office of the Attorney General on January 11, 2011.

Supervisor, Floyd McKee **\$3,140.14**
Work on Private Property

Status: An informal demand in the amount of \$3,140.14 was issued on September 2, 2010. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.

WEST POINT PUBLIC SCHOOL DISTRICT

Former Administrative Assistant, Melanie McDonald **\$1,586.48**
Embezzlement

Status: An informal demand in the amount of \$1,586.48 was issued on January 26, 2011. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.

COAHOMA COUNTY**MUNICIPALITY OF FRIARS POINT**

Former Town Clerk, Kathy Pollard **\$3,172.78**
Misuse of Public Funds

Status: An informal demand in the amount of \$3,172.78 was issued on January 26, 2011. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.

COPIAH COUNTY**MUNICIPALITY OF WESSON**

Former Town Clerk, Philip Sterling **\$7,452.48**
Embezzlement

Status: A formal written demand in the amount of \$7,452.48 was issued on March 25, 2009, and transmitted to the Office of the Attorney General on April 27, 2009. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.



COVINGTON COUNTY**SHERIFF'S DEPARTMENT**

Former Administrative Assistant, Winnie Hathorne **\$91,815.81**
Embezzlement

Status: On September 2, 2010, Winnie Hathorne pled guilty to Embezzlement and was sentenced to ten years, with three years in the Intensive Supervision Program, and restitution of \$77,847.00. A written formal demand in the amount of \$91,815.81 was issued on September 17, 2010 and transmitted to the Office of the Attorney General on October 19, 2010. For Fiscal Year 2011, payment in the amount of \$25,000.00 was received, leaving a balance of \$66,815.81.

DESOTO COUNTY**MUNICIPALITY OF SOUTHAVEN**

Mayor, Greg Davis **\$12,995.82**
Misuse of Public Funds

Status: For Fiscal Year 2011, payments in the amount of \$12,995.82 have been returned to the appropriate deserving entity.

FORREST COUNTY**HATTIESBURG PUBLIC SCHOOL DISTRICT**

Former Secretary, Kay Magee **\$31,194.53**
Embezzlement

Status: A written formal demand in the amount of \$31,194.53 was issued on April 6, 2010 and transmitted to the Office of the Attorney General on May 5, 2010. On August 17, 2010, Kay Magee pled guilty to Embezzlement from Hattiesburg Public School District. She was sentenced to twenty years, with eighteen months in the intensive supervision program and eighteen and one-half years suspended, with five years post release supervision. Magee was ordered to pay full restitution. For Fiscal Year 2011, payment in the amount of \$21,085.39 was received, leaving a balance of \$10,109.14.

GREENE COUNTY**COUNTY OFFICIALS**

Supervisor, Harold Cook **\$6,385.66**
Misuse of Public Funds

Status: A formal written demand in the amount of \$6,385.66 was issued on May 23, 2011 and transmitted to the Office of the Attorney General on June 23, 2011.

**GREENE COUNTY, cont.**

Supervisor, J. M. Crocker **\$6,385.66**
Misuse of Public Funds

Status: A formal written demand in the amount of \$6,385.66 was issued on May 23, 2011 and transmitted to the Office of the Attorney General on June 23, 2011.

Supervisor, William Morris Hill **\$6,385.66**
Misuse of Public Funds

Status: A formal written demand in the amount of \$6,385.66 was issued on May 23, 2011 and transmitted to the Office of the Attorney General on June 23, 2011.

Former Supervisor, Earnest Holder **\$130,673.03**
Bribery/Conspiracy to Commit Bribery

Status: On April 6, 2011, Earnest Holder was convicted on one count Bribery and one count Conspiracy to Commit Bribery, and four counts False Material Statement before a Grand Jury. On May 20, 2011, Holder was removed from office. On June 23, 2011, Holder was sentenced as follows: Count I: Bribery-Receiving Federal Funds- seventy-eight months; Count II: Conspiracy to Commit Bribery and Count III: Perjury-sixty months; Count V: Filing False Tax Return-thirty-six months. Counts II, III, V to run concurrent with Count I. He was also ordered restitution of \$18,480.00 to the IRS and fine of \$125,000.00. A formal written demand in the amount of \$130,673.03 was issued on May 23, 2011 and was transmitted to the Office of the Attorney General on June 22, 2011.

GRENADA COUNTY**COUNTY OFFICIAL**

Former Deputy Tax Collector, Ann B. Parks **\$17,948.75**
Embezzlement

Status: On January 29, 2009, Ann B. Parks pled guilty to four counts of Embezzlement. Parks was sentenced to eight years, suspended, five years probation and was ordered to pay restitution in the amount of \$11,703.36. Formal written demand in the amount of \$17,948.75 was issued on February 10, 2009, and transmitted to the Office of the Attorney General on March 10, 2009. For Fiscal Year 2011, payments in the amount of \$2,376.00 were received, leaving a balance of \$5,879.60.



GRENADA COUNTY, cont.**GRENADA SOIL AND WATER DISTRICT****Former Clerk, Natasha Ivy****\$38,539.16**

Embezzlement

Status: On January 24, 2007, Natasha Ivy pled guilty to Embezzlement. Ivy was sentenced to ten years, one year to serve, four years suspended, five years supervised probation, and was ordered to pay restitution in the amount of \$38,539.16. Formal written demand in the amount of \$38,539.16 was issued on February 9, 2007, and transmitted to the Office of the Attorney General on March 9, 2007. For Fiscal Year 2011, payments in the amount of \$525.00 were received leaving a balance of \$20,114.16.

HANCOCK COUNTY**BAY-WAVELAND SCHOOL DISTRICT****Former Bookkeeper, Linda Gavagnie****\$54,000.00**

Embezzlement

Status: On October 4, 2010, Linda Gavagnie pled guilty to Embezzlement and was sentenced to five years, with four years suspended and one year in the intensive supervision program, and three years post-release supervision. Gavagnie was also ordered to pay \$54,000.00 in restitution. For Fiscal Year 2011, full payment in the amount of \$54,000.00 has been received and returned to the appropriate deserving entities.

MISSISSIPPI STATE UNIVERSITY**Former Business Manager, Staci Stroud****\$42,691.95**

Embezzlement

Status: On December 9, 2010, Staci Stroud pled guilty to three counts of Embezzlement. She was sentenced to five years on each count, was placed on four years probation, and was ordered to pay full restitution in the amount of \$42,691.95. For Fiscal Year 2011, full payments in the amount of \$42,691.95 have been received and returned to the appropriate deserving entities.

HINDS COUNTY**MUNICIPALITY OF JACKSON****Former Public Information Officer, Robert Graham****\$45,736.05**

Falsifying Time Records

Status: A formal written demand in the amount of \$45,736.05 was issued on May 26, 2011. The demand was transmitted to the Office of the Attorney General on June 24, 2011.



HINDS COUNTY, cont.**MUNICIPALITY OF TERRY**

Former City Clerk, Brandy Burney Caldwell **\$4,402.70**
Embezzlement

Status: On October 17, 2008, Brandy Burney Caldwell entered a plea and was placed in a Pre-Trial Diversion Program for three years. Caldwell was ordered to pay restitution in the amount of \$4,402.70. Formal written demand in the amount of \$4,402.70 was issued on December 12, 2008, and transmitted to the Office of the Attorney General on February 6, 2009. For Fiscal Year 2011, the remaining balance in the amount of \$2,602.70 was received and settled to the appropriate deserving entities.

DEPARTMENT OF HOMELAND SECURITY

Deputy Director, Byron Thompson **\$6,565.71**
Misuse of Public Vehicle

Status: A formal written demand in the amount of \$6,565.71 was issued on August 20, 2010. For Fiscal Year 2011, a negotiated settlement of \$2,624.59 was received and settled to the appropriate deserving entity.

DEPARTMENT OF PUBLIC SAFETY

Former Director of Fleet, Bill Maxey **\$8,525.00**
Misuse of Public Vehicle

Status: An informal written demand in the amount of \$8,525.00 was issued on August 24, 2010. For Fiscal Year 2011, a negotiated settlement of \$5,608.52 was received and settled to the appropriate deserving entity.

DEPARTMENT OF TRANSPORTATION

Intermodal Planning Director, Stephen Edwards **\$8,622.40**
Misuse of Public Funds

Status: For Fiscal Year 2011, payment in the amount of \$8,622.40 was received and settled to the appropriate deserving entity.

MISSISSIPPI AGRIBUSINESS COUNCIL

Former Contractor, Glenn Patterson **\$71,421.63**
Money Laundering

Status: On March 28, 2005, Glenn Patterson pled guilty to Money Laundering, and was sentenced to serve eighteen months in federal prison and ordered to pay restitution in the amount of \$36,736.00. Formal written demand in the amount of \$71,421.63 was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2011, payments in the amount of \$3,000.00 were received, leaving a balance of \$42,646.63.



HINDS COUNTY, cont.

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

Status: On March 28, 2005, Michael Walters pled guilty to Money Laundering, and was sentenced to serve eighteen months in prison. Walters was ordered to pay restitution in the amount of \$82,174.75. Formal written demand in the amount of \$132,385.13 was issued on August 1, 2005, and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2011, payments in the amount of \$1,100.00 were received, leaving a balance of \$123,985.13.

HUMPHREYS COUNTY

MUNICIPALITY OF BELZONI

Former Water Clerk, Tequilla Henderson **\$1,024.00**
Misuse of Public Funds

Status: For Fiscal Year 2011, payment in the amount of \$1,024.00 has been received and returned to the appropriate deserving entity.

ITAWAMBA COUNTY

MUNICIPALITY OF MANTACHIE

Mayor, Jeff Butler **\$9,151.29**
Salary Overpayments

Status: An informal written demand in the amount of \$9,151.29 was issued on May 10, 2011. For Fiscal Year 2011, payment in the amount of \$9,151.29 was received and settled to the appropriate deserving entities.

**JACKSON COUNTY****COUNTY OFFICIAL****Former Accounting Clerk, Ginger Lashley****\$1,232,579.73**

Embezzlement

Status: On April 20, 2011, Ginger Lashley pled guilty to Embezzlement. On Counts I-IV, she was sentenced to ten years, with five years to serve and five years Post Release Supervision. On Counts V-VIII, she was sentenced to ten years, with five years to serve and five years Post Release Supervision. A formal written demand in the amount of \$1,232,579.73 was issued on August 31, 2010. For Fiscal Year 2011, payment in the amount of \$50,000.00 was received and returned to the appropriate deserving entity, leaving a balance of \$1,182,579.73. On April 21, 2011, Ms. Lashley died of natural causes while in the custody of the Mississippi Department of Corrections.

ST. MARTIN HIGH SCHOOL**Former Band Director, Todd Simpson****\$18,087.22**

Embezzlement

Status: On October 29, 2010, Todd Simpson was indicted for Embezzlement. A formal written demand in the amount of \$18,087.22 was issued on December 8, 2010 and transmitted to the Office of the Attorney General on January 11, 2011.

JEFFERSON COUNTY**COUNTY OFFICIALS****Chancery Clerk, Deloris Frye****\$33,720.00**

Fee Cap Violation

Status: For Fiscal Year 2011, payment in the amount of \$33,720.00 has been received and returned to the appropriate deserving entity.

Former Deputy Tax Collector, Shirley Smith**\$34,205.34**

Embezzlement

Status: On February 14, 2011, Shirley Smith was sentenced to four years in the custody of MDOC and the court decided to retain jurisdiction of this matter for a period of one year. A formal written demand in the amount of \$34,205.34 was issued on March 23, 2011 and transmitted to the Office of the Attorney General on April 29, 2011.

**JEFFERSON DAVIS COUNTY****COUNTY OFFICIAL****Supervisor, Nettie Lee Price****\$2,600.94**

Salary Overpayments

Status: A formal written demand in the amount of \$2,600.94 was issued on April 13, 2011 and transmitted to the Office of the Attorney General on May 13, 2011. For Fiscal Year 2011, the amount of the demand has been paid in full and returned to the appropriate deserving entities.

JONES COUNTY**JONES COUNTY JUNIOR COLLEGE****Former Accounting Assistant, Tracy Laird****\$109,407.96**

Embezzlement

Status: A formal written demand in the amount of \$109,407.96 was issued on September 9, 2009, and transmitted to the Office of the Attorney General on October 19, 2009. On January 20, 2010, Tracy Laird pled guilty to Embezzlement. She was sentenced to ten years, with five years to serve and five years suspended upon successful completion of five years post release supervision and completion of Circuit Court Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2011, payments in the amount of \$528.50 have been received and returned to the appropriate deserving entity, leaving a remaining balance of \$108,729.46.

COUNTY OFFICIAL**Former Deputy Chancery Clerk, Natalie Brooke Ward****\$307,985.48**

Embezzlement

Status: A formal written demand in the amount of \$307,985.48 was issued on December 16, 2008 and transmitted to the Office of the Attorney General on January 16, 2009. On September 22, 2009, Natalie Ward pled guilty to Embezzlement. She was sentenced to twelve years, with five years suspended and seven years to serve. She was ordered to make restitution in the amount of \$307,985.48. For Fiscal Year 2011, payment in the amount of \$100,000.00 was requested and received by the Board of Supervisors against the former Chancery Clerk's bond, leaving a remaining balance of \$207,985.48.

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

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

Status: On January 3, 2007, Sue Brenda Grady pled guilty to Embezzlement, and was sentenced to ten years, nine years and six months suspended, six months to serve, and five years supervised probation. She was ordered to pay restitution in the amount of \$29,270.66. Formal written demand in the amount of \$29,270.66 was issued on January 18, 2007, and transmitted to the Office of the Attorney General on February 20, 2007. For Fiscal Year 2011, the balance of \$8,294.41 was paid in full and settled to the appropriate deserving entities.

KEMPER COUNTY SCHOOL DISTRICT

Former Accounts Payable Clerk, Catherine Cole **\$25,000.00**
Misuse of Public Funds

Status: For Fiscal Year 2011, payment in the amount of \$25,000.00 has been received and returned to the appropriate deserving entity.

LAUDERDALE COUNTY**MERIDIAN PUBLIC SCHOOL DISTRICT**

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. On December 2, 2005, she was sentenced to serve thirty months, ordered to be on three years supervised release, and ordered to make restitution of \$217,505.68. Formal written demand in the amount of \$287,277.10 was issued on December 2, 2005, and transmitted to the Office of the Attorney General on January 3, 2006. For Fiscal Year 2011 payments in the amount of \$20,334.07 were received, leaving a balance of \$236,275.50.

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

Status: On September 9, 2005, Sandra Todd, pled guilty to Conspiracy to Convert Public Money. On December 9, 2005, she was sentenced to twelve months and one day, supervised release for three years, and ordered to pay restitution in the amount of \$89,651.58. Formal written demand in the amount of \$59,014.55 was issued on December 9, 2005, and transmitted to the Office of the Attorney General on January 9, 2006. For Fiscal Year 2011, payments in the amount of \$5,159.85 were received, leaving a balance of \$50,582.76.



LAUDERDALE COUNTY, cont.

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

Status: On September 9, 2005, Joycelyn Wilson pled guilty to Conspiracy to Convert Public Money. On December 9, 2005, she was sentenced to serve five months, five months home confinement, and three years supervised release. Wilson was also ordered to pay restitution in the amount of \$48,178.20. Formal written demand in the amount of \$64,120.09 was issued on December 2, 2005, and transmitted to the Office of the Attorney General on January 3, 2006. For Fiscal Year 2011, payments in the amount of \$5,159.86 were received, leaving a balance of \$39,293.19.

LAWRENCE COUNTY**MUNICIPALITY OF MONTICELLO**

Former City Court Clerk, Mary Nell Jenkins **\$12,576.27**
Embezzlement

Status: On July 25, 2008, Mary Nell Jenkins pled guilty to Embezzlement. Her plea was accepted, but adjudication was withheld for five years pending completion of probation terms of the Court, which includes payment of restitution in the amount of \$12,576.27. Formal written demand in the amount of \$12,576.27 was issued on November 4, 2008, and transmitted to the Office of the Attorney General on December 4, 2008. For Fiscal Year 2011, payments in the amount of \$1,500.00 were received, leaving a balance of \$7,980.10.

LEFLORE COUNTY**COUNTY OFFICIAL**

Supervisor, Wayne Self **\$736.75**
Improper Use of Vehicle

Status: Informal written demand in the amount of \$736.75 was issued on September 28, 2010. The amount of the demand was paid in full and settled to the appropriate deserving entities.



LINCOLN COUNTY**COUNTY OFFICIAL****Circuit Clerk, Terry Lynn Watkins**
Embezzlement**\$98,083.58**

Status: A formal written demand in the amount of \$98,083.58 was issued on January 19, 2011 and transmitted to the Office of the Attorney General on February 18, 2011. On February 14, 2011, Watkins was indicted by the District Attorney on fourteen counts of Embezzlement.

LOWNDES COUNTY**COUNTY OFFICIAL****Former Supervisor, Jim Terry**
Embezzlement**\$7,031.68**

Status: On November 29, 2007, Jim Terry was convicted of Embezzlement, sentenced to thirteen months and was ordered to pay restitution in the amount of \$6,227.29, and removed from office. Formal written demand in the amount of \$7,031.68 was issued on January 14, 2008, and transmitted to the Office of the Attorney General on February 14, 2008. For Fiscal Year 2011, payment in the amount of \$6,931.68 was received and the balance was paid in full and settled to the appropriate deserving entities.

MADISON COUNTY**MADISON PUBLIC SCHOOL DISTRICT****Former Director of the Business Commerce Center, James Thomas**
Missing Public Property**\$5,530.24**

Status: A formal written demand in the amount of \$5,530.24 was issued on December 27, 2006, and transmitted to the Office of the Attorney General on January 30, 2007. For Fiscal Year 2011, payment in the amount of \$5,530.24 was received and the balance was paid in full and returned to the appropriate deserving entities.

MARION COUNTY**COUNTY OFFICIAL****Supervisor, Charles Dyess**
Work on Private Property**\$1,346.69**

Status: For Fiscal Year 2011, payment in the amount of \$1,346.69 has been received and returned to the appropriate deserving entity.



MARSHALL COUNTY**HOLLY SPRINGS SCHOOL DISTRICT****Former Secretary, Denise Gleeton****\$7,735.47**

Embezzlement

Status: On August 5, 2010, Denise Gleeton's pled guilty to Embezzlement. The Court withheld acceptance of the plea, placed her on five years supervised probation, and ordered her to pay restitution of \$7,735.47. A formal written demand in the amount of \$7,735.47 was issued on September 1, 2010 and transmitted to the Office of the Attorney General on October 1, 2010. For Fiscal Year 2011, payments in the amount of \$1,500.00 were received, leaving a balance of \$6,235.47.

NOXUBEE COUNTY**MUNICIPALITY OF BROOKSVILLE****Former City Clerk, Alvina DeLoach****\$93,801.68**

Embezzlement

Status: On September 18, 2008, Alvina DeLoach pled guilty to Embezzlement. On March 13, 2009, DeLoach was sentenced to ten years, and was placed on house arrest for two years, supervised probation for three years, and the remainder of the sentence was suspended. DeLoach was ordered to pay restitution in the amount of \$60,873.87. Formal written demand in the amount of \$93,801.68 was issued on April 30, 2009, and transmitted to the Office of the Attorney General on May 29, 2009. For Fiscal Year 2011, payments in the amount of \$51,200.00 were received, leaving a balance of \$30,409.18.

COUNTY OFFICIAL**Supervisor, Larry Tate****\$4,897.45**

Embezzlement

Status: An informal demand in the amount of \$4,897.45 was issued on December 20, 2010. For Fiscal Year 2011, the amount of the demand was paid in full and settled to the appropriate deserving entities.

**OKTIBBEHA COUNTY****MISSISSIPPI STATE UNIVERSITY**

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

Status: A formal written demand in the amount of \$55,482.46 was issued on August 15, 2005, and transmitted to the Office of the Attorney General on September 19, 2005. On July 31, 2007, Terry Cook pled guilty to Embezzlement, and was sentenced to six years, with one year house arrest, and five years probation. For Fiscal Year 2011, payments in the amount of \$27,591.73 were received and the balance was paid in full and settled to the appropriate deserving entities.

PANOLA COUNTY**COUNTY OFFICIAL**

County Administrator, David Chandler **\$292,772.37**
Misuse of Public Funds

Status: A formal written demand in the amount of \$292,772.37 was issued on January 4, 2011.

DEPARTMENT OF HEALTH

Former Health Educator, Mary Hoskins **\$15,930.04**
Salary Overpayment

Status: For Fiscal Year 2011, payment in full was received and settled to the appropriate deserving entity.

PEARL RIVER COUNTY**PEARL RIVER COUNTY PUBLIC SCHOOL DISTRICT**

Former Bookkeeper, Darlene Comesana **\$92,394.75**
Embezzlement

Status: On August 24, 2009, Darlene Comesana pled guilty to Embezzlement. The court withheld acceptance of the plea for five years and ordered her to pay restitution in the amount of \$40,000.00. A formal written demand in the amount of \$92,394.75 was issued on March 23, 2011 and was transmitted to the Office of the Attorney General on May 6, 2011. For Fiscal Year 2011, payments in the amount of \$1,745.00 was paid prior to the demand being issued, leaving a balance of \$92,394.74.



PERRY COUNTY

MUNICIPALITY OF NEW AUGUSTA

Former City Clerk, Emily Holder
Embezzlement and Forgery

\$65,579.98

Status: On June 10, 2010, Emily Holder pled guilty to one count of Embezzlement and two counts of Forgery. On Count I, she was sentenced to twenty years, with one year house arrest, the remaining nineteen years suspended, and restitution in the amount of \$65,579.98. On Counts II and III, Holder was sentenced to ten years, each to run concurrent with Count I. Formal written demand in the amount of \$65,579.98 was issued on March 31, 2010, and transmitted to the Office of the Attorney General on April 30, 2010. For Fiscal Year 2011, payments in the amount of \$50,679.50 were received, leaving a balance of \$7,221.63.

PRENTISS COUNTY

NORTHEAST MISSISSIPPI COMMUNITY COLLEGE

Former Accounts Receivable Specialist, Seleta Howell
Embezzlement

\$76,607.41

Status: On June 30, 2009, Seleta Howell pled guilty to Embezzlement. On August 3, 2009, Howell was sentenced to twenty years with seventeen years suspended and three years to serve, and five years post release supervision, on Count III. On Counts IV and V, she was sentenced to twenty years with seventeen suspended, three years to serve, and probation, to run concurrently. She was also ordered to make restitution in the amount of \$76,607.41. A formal written demand in the amount of \$76,607.41 was issued on November 4, 2008 and was transmitted to the Office of the Attorney General on December 4, 2008. For Fiscal Year 2011, payment in the amount of \$10,000.00 was received and returned to the appropriate deserving entity, leaving a balance of \$66,607.41.

QUITMAN COUNTY

MUNICIPALITY OF SLEDGE

Former Mayor, Bernard Handy
Misuse of Public Funds

\$4,658.83

Status: A formal written demand in the amount of \$4,658.83 was issued on June 18, 2010. For Fiscal Year 2011, payment in the amount of \$4,658.83 was paid in full and settled to the appropriate deserving entities.



TALLAHATCHIE COUNTY**MUNICIPALITY OF TUTWILER****Police Chief, Terry Tyler****\$1,102.97**

Misuse of Public Property

Status: For Fiscal Year 2011, the amount of \$1,102.97 was paid in full and settled to the appropriate deserving entity.

MUNICIPALITY OF WEBB**Mayor, Mary Croft****\$3,272.61**

Misuse of Public Funds

Status: A formal written demand in the amount of \$3,272.61 was issued on December 28, 2010. For Fiscal Year 2011, payment in the amount of \$3,272.61 was paid in full and settled to the appropriate deserving entities.

Alderman, Maggie Outlaw**\$323.07**

Misuse of Public Funds

Status: An informal demand in the amount of \$323.07 was issued on December 10, 2010. For Fiscal Year 2011, payment in the amount of \$323.07 was paid in full and settled to the appropriate deserving entities.

TIPPAH COUNTY**COUNTY OFFICIAL****Former Deputy Justice Court Clerk, Sandra Bennett****\$18,399.31**

Embezzlement

Status: On May 14, 2008, Sandra Bennett pled guilty to two counts of Embezzlement, and was placed on non-adjudicated probation for five years. Bennett was ordered to pay restitution in the amount of \$18,399.31. Formal written demand was issued on October 13, 2008 in the amount of \$18,399.31 and transmitted to the Office of the Attorney General on November 13, 2008. For Fiscal Year 2011, payments in the amount of \$4,200.00 were received, leaving a balance of \$7,389.81.



TISHOMINGO COUNTY**MUNICIPALITY OF BURNSVILLE****Former City Clerk, Elesha Dailey****\$84,455.31**

Embezzlement

Status: On May 16, 2011, Elesha Dailey pled guilty to Embezzlement and was sentenced on Count I to ten years with one year intensive supervision program, five years post release supervision, and restitution of \$22,395.18. On Counts II and III she was sentenced to ten years suspended, to run concurrent with each other and consecutive to Count I. Formal written demand was issued on March 31, 2010, in the amount of \$84,455.31, and transmitted to the Office of the Attorney General on April 30, 2010. For Fiscal Year 2011, payment in the amount of \$62,060.13 has been received and returned to the appropriate deserving entity, leaving a balance of \$22,395.18.

TUNICA COUNTY**COUNTY OFFICIAL****Circuit Clerk, Sharon Granberry Reynolds****\$4,233.00**

Fee Cap Violation

Status: For Fiscal Year 2011, the amount of \$4,233.00 was paid in full and settled to the appropriate deserving entity.

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 to Mail Fraud, and was sentenced to five years, suspended, with five 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 2011, payments in the amount of \$6,000.00 were received, leaving a balance of \$127,075.14.

**WARREN COUNTY****CITY OF VICKSBURG****Former Director, TV 23, Barry Graham****\$28,530.68**

Embezzlement

Status: On July 29, 2010, Barry Graham pled guilty to Embezzlement and was sentenced to ten years, with five years suspended and five years probation. Graham was ordered restitution in the amount of \$29,059.87. Formal written demand in the amount of \$28,530.68 was issued on August 13, 2010 and transmitted to the Office of the Attorney General on September 13, 2010. For Fiscal Year 2011, the demand has been paid in full and settled to the appropriate deserving entities.

WASHINGTON COUNTY**WASHINGTON COUNTY CONVENTION AND VISITORS BUREAU****Former Office Manager, Yvette Benson****\$72,976.17**

Embezzlement

Status: On June 8, 2009, Yvette Benson was placed into a Pre-Trial Diversion Program for up to three years and ordered to make restitution of \$53,020.23. Formal written demand of \$72,976.17 was issued on November 10, 2009, and transmitted to the Office of the Attorney General on January 7, 2010. For Fiscal Year 2011, payments in the amount of \$10,252.00 were received, leaving a balance of \$ \$33,404.17.

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. The court withheld adjudication for five years and ordered Ingram to pay restitution in the amount of \$50,103.57. Formal written demand in the amount of \$50,103.57 was issued on September 17, 2007, and transmitted to the Office of the Attorney General on October 17, 2007. For Fiscal Year 2011, payments in the amount of \$3,000.00 were received, leaving a balance of \$38,875.06.



WASHINGTON COUNTY, cont.

GREENVILLE PORT COMMISSION

Former Bookkeeper, Nedra Pittman

\$89,881.97

Embezzlement

Status: On September 25, 2006, Nedra Pittman pled guilty to Embezzlement. She was sentenced to ten years with two years in the intensive supervision program, with the remaining eight years suspended, and ordered to make restitution of \$89,881.97. A formal written demand in the amount of \$89,881.97 was issued on October 13, 2006 and transmitted to the Office of the Attorney General on November 10, 2006. For Fiscal Year 2011, payment in the amount of \$24.59 was received, leaving a balance of \$79,857.38.

WINSTON COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector, Angie Tidwell

\$260,228.54

Embezzlement

Status: On May 12, 2009, Angie Tidwell pled guilty to Embezzlement. On Count I, Tidwell was sentenced to twenty years, with four years to serve, and sixteen years post-release supervision. On Count II, she was sentenced to twenty years post-release supervision, to run consecutively to Count I. Tidwell was ordered to pay restitution in the amount of \$188,200.46. Formal written demand in the amount of \$260,228.54 was issued on May 12, 2009, and transmitted to the Office of the Attorney General on June 12, 2009. For Fiscal Year 2011, payments in the amount of \$5,500.00 were received, leaving a balance of \$250,902.54.

YAZOO COUNTY

MUNICIPALITY OF YAZOO CITY

Former Police Chief, Ceasar Felton

\$4,000.00

False Pretense and Embezzlement

Status: On December 7, 2007, Ceasar Felton pled guilty to False Pretense and Embezzlement, and was sentenced to five years, suspended. Felton was ordered to pay restitution in the amount of \$4,000.00. For Fiscal Year 2011, payment in the amount of \$1,360.50 was received, leaving a balance of \$1,000.00.

**YAZOO COUNTY, cont.****YAZOO COUNTY CONVENTION AND VISITORS BUREAU****Former Executive Director, Karen Smith****\$37,587.51**

Embezzlement

Status: On August 13, 2010, Karen Smith pled guilty to Embezzlement. On March 22, 2011, Smith was sentenced to ten years suspended, with five years supervised probation and five years unsupervised probation. Smith was also ordered to make restitution of \$37,587.51. For Fiscal Year 2011, payment in the amount of \$50.00 was received, leaving a balance of \$37,537.51.

MISSISSIPPI DEPARTMENT OF TRANSPORTATION**Former Employee, James Malone****\$161.19**

Conspiracy

Status: On March 16, 2010, James Malone pled guilty to Conspiracy and was sentenced to supervised probation for five years, a fine of \$1,000 and restitution of \$161.19. For Fiscal Year 2011, payment was received in full and settled to the appropriate entities.

Former Employee, Dennis Keith Pierce**\$444.00**

Conspiracy

Status: On March 18, 2010, Dennis Keith Pierce pled guilty to Conspiracy and was sentenced to supervised probation for five years, a fine of \$20,000 and restitution of \$444.00. For Fiscal Year 2011, payment was received in full and settled to the appropriate entities.

Former Employee, Joe Gallagher**\$471.35**

Conspiracy

Status: On March 19, 2010, Joe Gallagher pled guilty to Conspiracy and was sentenced to supervised probation for five years, a fine of \$10,000 and restitution of \$471.34. For Fiscal Year 2011, payment was received in full and settled to the appropriate entities.

Former Employee, James Kevin Ellis**\$4,542.20**

Embezzlement

Status: On March 22, 2010, James Kevin Ellis pled guilty to Embezzlement and was sentenced to supervised probation for five years, a fine of \$3,000 and restitution of \$4,542.20. For Fiscal Year 2011, payment was received in full and settled to the appropriate entities.



YAZOO COUNTY, cont.

Former Employee, Ivory Lockett **\$244.22**
Conspiracy

Status: On March 18, 2010, Ivory Lockett pled guilty to Conspiracy and was sentenced to supervised probation for one year and restitution of \$244.22. For Fiscal Year 2011, payment was received in full and settled to the appropriate entities.

Former Employee, Clarence Shelton **\$4,217.51**
Embezzlement and Conspiracy

Status: On March 19, 2010, Clarence Shelton pled guilty to Embezzlement and Conspiracy and was sentenced to five years suspended on both counts, two years house arrest, a fine of \$7,500 and restitution of \$4,217.51. For Fiscal Year 2011, payment in the amount of \$601.50 was received, leaving a balance of \$3,616.01.



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**EXCEPTIONS TAKEN BY THE
PERFORMANCE AUDIT DIVISION**



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HINDS COUNTY

FRIENDS OF CHILDREN OF MISSISSIPPI

Dr. Cathy Gaston, Early Head Start Director
Salary Overpayments

\$2,232.89

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



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**EXCEPTIONS TAKEN BY THE
PROPERTY AUDIT DIVISION**



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**FORREST COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**

University of Southern Mississippi

Mary Ann Adams	\$30.97
Jason Gray	\$17.27
Fredrick P. Green	\$29.98
Robert Hopkins	\$15.30
Thomas V. Obrien	\$30.97
USM Foundation	\$3,862.50
USM Foundation	\$560.30
Repayment for Missing Equipment	

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

HINDS COUNTY**MISSISSIPPI BOARD OF CONTRACTORS**

Christie Bryan	\$10.00
Repayment for Missing Equipment	

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

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Jackson State University

Dr. Jean Brooks	\$111.54
Dr. Marcus Chanay	\$16.00
Anthony Dean	\$19.25
Dr. Melissa Druckrey	\$330.35
Dr. Maury Granger	\$333.56
Dr. Tor Kwembe	\$425.38
Dr. Felix A. Okojie	\$121.01
Dr. Dollye M. E. Robinson	\$191.72
Robert Whalin	\$140.40
Dr. Quinton Williams	\$1,875.85
Repayment for Missing Equipment	

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

**HINDS COUNTY, cont.****MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY**

Bill Buffington	\$3.09
Michael Childers	\$16.67
Steven Clark	\$30.00
Alberta Santa Cruz	\$.35
Johnny Delaney	\$1.00
Jason Gazzo	\$54.17
Wayland Hamlin	\$4.13
Natalie Holmes	\$12.62
Sam Howell	\$122.47
Clay Johnston	\$327.00
Brady McMillen	\$2.87
James Nelson	\$1.29
Greg Nester	\$1.50
George Phillips	\$21.04
Ronald Rayburn	\$1.00
Johnnie Stuart	\$4.37
Brenda Thames	\$36.93
Selmon West	\$3.25
Joey White	\$2.10

Repayment for Missing Equipment

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

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

Casey Thornton	\$477.00
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Repayment for Missing Equipment

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

MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS

Lane Ball	\$64.80
Will Busby	\$221.65
Gary Crum	\$1.00
David L. Deornellas	\$2.17
Kelvin Doss	\$1.10
Don Foreman	\$3.18
Danny Stringer	\$5.92
Kenneth W. Tanksley	\$5.57
Eli Whitaker	\$43.51

Repayment for Missing Equipment

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

**LEFLORE COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**

Mississippi Valley State University

R. Battistelli	\$6.00
Derrick Bell	\$2,317.11
Susan Branton	\$367.08
Clarissa Brown	\$272.78
Curressia Brown	\$549.99
Kenneth Davis	\$3.99
Elizabeth Hurssey	\$5.28
Debora Jackson	\$23.16
Debbie Montgomery	\$5.37
Ero Morgan	\$367.02
Orlando Moss	\$11.67
Alphonso Sanders	\$22.28
Tavares Thomas	\$357.00
Joseph Wahome	\$3,135.48
Sonya Walton	\$191.68

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.**OKTIBBEHA COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**

Mississippi State University

Joseph H. Massey	\$50.56
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Repayment for Missing Equipment**Status:** Paid in full and settled to the appropriate entity.



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INDEX BY COUNTY



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Adams.....	None	Jefferson Davis	19	Smith.....	None
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