

MISSISSIPPI

AUDIT EXCEPTIONS REPORT

For Fiscal Year 2023

SHAD WHITE

State Auditor

Larry Ware

Director, *Investigations Division*

Debi Cox

Deputy Director, *Investigations Division*





Office of the State Auditor

**Financial and Compliance Division
Investigations Law Enforcement Division
Government Accountability 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 2023.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2023

**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)**

**Shad White
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
Shad White
AUDITOR

August 1, 2023

Honorable Tate Reeves, Governor
Honorable Delbert Hosemann, Lieutenant Governor
Honorable David McRae, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Dean Kirby, President Pro Tempore of the Senate
Honorable Jason White, 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 2023, 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 2023. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2023.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.

The County Audit Section recovered disallowed expenditures totaling **\$45,675.87**. These exceptions involved miscellaneous, disallowed expenditures by chancery clerks and circuit clerks and are recorded as “paid in full and settled to the appropriate fund directly.” Some boards of supervisors approved inappropriate salary increases and election commissioners were paid for more days than allowed. The total amount of disallowed expenditures and exceeding salary limitation is \$18,067.00, for which no payments have been received.

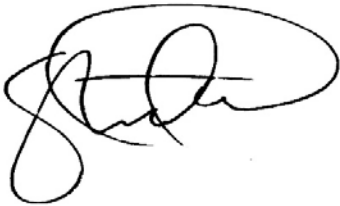
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August 1, 2023

The Investigations Law Enforcement Division issued fifty-six formal demands for a total of **\$3,408,963.15** and recovered misspent or embezzled funds totaling **\$1,950,309.96** ¹

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2023, was **\$1,995,985.83**.

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,

A handwritten signature in black ink, appearing to read 'Shad White', with a large, stylized flourish at the end.

Shad White
State Auditor

SW/sss

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**

BOLIVAR COUNTY

COUNTY OFFICIAL

Circuit Clerk, Marilyn Kelly

\$1,379.96

Paid excess revenue

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

JASPER COUNTY

COUNTY OFFICIAL

Chancery Clerk, Sharon King

\$7,396.00

Claimed unallowable expenses on financial report

Unrecorded fee revenue

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

JEFFERSON DAVIS COUNTY

COUNTY OFFICIALS

Circuit Clerk, Clint Langley

\$1,100.00

Understated revenue on annual financial report

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

Chancery Clerk, Charlene Fairley

\$23,262.46

Exceeded the salary limitation

Status: Partial payment of \$5,500.46 settled to the appropriate fund directly, leaving a balance of \$17,762.00.

Chancery Clerk, Charlene Fairley

\$305.00

Claimed unallowable expenses on annual financial report

Status: No payments have been received.

JONES COUNTY

COUNTY OFFICIALS

Election Commissioners Total	<u>\$12,700.00</u>
Paid for more days than allowed.	
District 1 Election Commissioner, Gail Welch	\$2,500.00
District 2 Election Commissioner, Marilyn Huff	\$4,500.00
District 3 Election Commissioner, Helen Stanley	\$2,100.00
District 4 Election Commissioner, Addie Chinn	\$3,600.00

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

NESHOBA COUNTY

COUNTY OFFICIAL

Circuit Clerk, Patti Lee	\$5,496.00
Understated revenue on annual financial report	

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

OKTIBBEHA COUNTY

COUNTY OFFICIALS

Chancery Clerk, Sharon Livingston	\$2,673.00
Claimed unallowable expenses on annual financial report	

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

Circuit Clerk, Tony Rook	\$6,667.00
Claimed unallowable expenses on annual financial report	

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

QUITMAN COUNTY

COUNTY OFFICIAL

Chancery Clerk, T.H. Scipper	\$1,248.36
Paid excess revenue	

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

SMITH COUNTY

COUNTY OFFICIAL

Chancery Clerk, Cindy Austin

\$300.00

Claimed unallowable expenses on annual financial report

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

STONE COUNTY

COUNTY OFFICIAL

Circuit Clerk, Treba Davis

\$530.09

Claimed unallowable expenses on annual financial report

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

YALOBUSHA COUNTY

COUNTY OFFICIAL

Circuit Clerk, Daryl Burney

\$685.00

Claimed unallowable expenses on annual financial report

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



**EXCEPTIONS TAKEN AND CRIMINAL
CHARGES FILED BY THE INVESTIGATIONS
LAW ENFORCEMENT DIVISION**

ADAMS COUNTY

CITY OF NATCHEZ

Former City Clerk, Servia Fortenberry
Embezzlement

\$14,836.49

Status: On July 15, 2022, Fortenberry was indicted on 2 counts of Embezzlement. On August 1, 2022, a formal demand in the amount of \$14,836.49 was issued. On January 19, 2023, this case was nolle prosequi. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entity.

Former City Clerk, Sevetrius Dillon
Embezzlement

\$8,029.98

Status: On July 15, 2022, Dillon was indicted on 2 counts of Embezzlement. On August 1, 2022, a formal demand in the amount of \$8,029.98 was issued. On January 19, 2023, this case was nolle prosequi. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entity.

ALCORN COUNTY

TOWN OF FARMINGTON

City Clerk, Debora Jackson
Embezzlement

\$36,183.30

Status: On April 5, 2023, Jackson was indicted on 2 counts of Embezzlement. On May 1, 2023, a formal demand in the amount of \$36,183.30 was issued. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entity. Trial is pending.

BOLIVAR COUNTY

COUNTY OFFICIALS

Supervisor, Donny Whitten
Misuse of Public Funds

\$107,134.21

Status: On February 21, 2023, a demand in the amount of \$107,134.21 was issued. For Fiscal Year 2023, no payments have been received.

Former Supervisor, Richard Coleman
Misuse of Public Funds

\$39,519.67

Status: On February 21, 2023, a demand in the amount of \$39,519.67 was issued. For Fiscal Year 2023, no payments have been received.

BOLIVAR COUNTY Cont'd

Supervisor, James McBride **\$117,765.96**
Misuse of Public Funds

Status: On February 23, 2023, a demand in the amount of \$117,765.96 was issued. For Fiscal Year 2023, no payments have been received.

Former Supervisor, Pete Roncali **\$38,393.42**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$38,393.42 was issued. For Fiscal Year 2023, no payments have been received.

Former Supervisor, Preston Billings **\$68,419.68**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$68,419.68 was issued. For Fiscal Year 2023, no payments have been received.

Supervisor, Larry King **\$81,194.64**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$81,194.64 was issued. For Fiscal Year 2023, no payments have been received.

Former Supervisor, Benitha Williams **\$38,647.29**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$38,647.29 was issued. For Fiscal Year 2023, no payments have been received.

Supervisor, Jacorius Liner **\$5,480.33**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$5,480.33 was issued. For Fiscal Year 2023, no payments have been received.

Supervisor, Olanda Morton **\$6,660.34**
Misuse of Public Funds

Status: On February 22, 2023, a demand in the amount of \$6,660.34 was issued. For Fiscal Year 2023, no payments have been received.

BOLIVAR COUNTY Cont'd

Former Supervisor, Bern Prewitt (deceased) **\$7,887.17**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$7,887.17 was issued. For Fiscal Year 2023, no payments have been received.

Former Supervisor, Eddie Andrew Williams III (deceased) **\$63,115.92**
Misuse of Public Funds

Status: On February 21, 2023, a demand in the amount of \$63,115.92 was issued. For Fiscal Year 2023, no payments have been received.

ROSEDALE POLICE DEPARTMENT

Former Police Chief, Simon Bush **\$3,547.97**
Misuse of Public Funds

Status: A formal demand in the amount of \$3,547.97 was issued on May 8, 2023. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

GREENE COUNTY

TOWN OF MCLAIN

Former Police Officer, Brad Warrick **\$3,635.21**
Misuse of Public Funds

Status: A formal demand in the amount of \$3,635.21 was issued on October 10, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Mayor, Steve McCluskey **\$3,635.19**
Misuse of Public Funds

Status: A formal demand in the amount of \$3,635.19 was issued on October 10, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Town Clerk, Ashley Williams **\$3,635.20**
Misuse of Public Funds

Status: A formal demand in the amount of \$3,635.20 was issued on October 10, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

GREENE COUNTY Cont'd

MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY

John Evans, Jr. **\$16,702.97**
Wire Fraud

Status: A joint and several demand in the amount of \$16,702.97 was issued on November 28, 2022. On May 17, 2023, Evans pled guilty to 1 count of Wire Fraud. For Fiscal Year 2023, no payments have been received. Sentencing is pending.

Aubrey Martinez **\$16,702.97**
Theft of Government Funds

Status: A joint and several demand in the amount of \$16,702.97 was issued on November 28, 2022. On February 14, 2023, Martinez pled guilty to 1 count of Theft of Government Funds. She was sentenced to 2 years of federal probation and ordered to pay restitution in the amount of \$10,732.00. For Fiscal Year 2023, no payments have been received.

GRENADA COUNTY

COUNTY EMPLOYEES

Former Deputy Chancery Clerk, Vicky Blaylock **\$16,894.49**
Grand Larceny

Status: On November 28, 2022, Blaylock pled guilty to Grand Larceny and was sentenced to 5 years, suspended, and ordered to pay restitution in the amount of \$26,148.15. A formal demand in the amount of \$16,894.49 was issued on December 7, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

HANCOCK COUNTY

COUNTY EMPLOYEE

Former Coroner, James Faulk (deceased) **\$22,031.36**
Embezzlement
False Representation to Defraud the Government
Alteration of Records

Status: On January 13, 2023, Faulk was indicted on 1 count of Embezzlement, 3 counts of False Representation to Defraud the Government, and 1 count of Alteration of Records. A formal demand in the amount of \$22,031.36 was issued on March 4, 2023. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

HANCOCK COUNTY Cont'd

CITY OF WAVELAND FIRE DEPARTMENT

Former Waveland Fire Chief, Anthony Mallini **\$1,229.84**
Misappropriation of Funds

Status: A formal demand in the amount of \$1,229.84 was issued on May 31, 2023. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

HARRISON COUNTY

COUNTY OFFICIAL

Supervisor, Kent Jones **\$37,095.28**
Misuse of Public Funds

Status: A formal demand in the amount of \$37,095.28 was issued on May 31, 2023. For Fiscal Year 2023, no payments have been received.

HINDS COUNTY

COUNTY EMPLOYEE

Former Special Projects Officer, Ivon Johnson **\$39,373.83**
Misappropriation of Public Funds

Status: Prior to a formal OSA demand, Johnson made a restitution payment directly to the Hinds County District Attorney's Office. For Fiscal Year 2023, payment in the amount of \$39,373.83 has been received and returned to the appropriate deserving entities.

VENDOR

Management & Training Corporation **\$1,991,774.10**
Other Unlawful Acts

Status: A formal demand in the amount of \$1,991,774.10 was issued on November 10, 2022. On March 2, 2023 this case was transmitted to the Office of the Attorney General. For Fiscal Year 2023, payment in the amount of \$787,168.05 has been received, leaving a balance of \$1,204,606.05.

MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION

Bond Analyst, Alicia Rhymes **\$649.49**
Misappropriation of Public Funds

Status: A formal demand in the amount of \$649.49 was issued on January 19, 2023. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

HOLMES COUNTY

HOLMES COUNTY SOIL AND WATER CONSERVATION DISTRICT

Former Secretary, Melissa Upchurch

\$48,160.08

Embezzlement

Status: On June 6, 2023, Upchurch was indicted on one count of Embezzlement. A formal demand in the amount of \$48,160.08 was issued on June 21, 2023. For Fiscal Year 2023, no payments have been received.

JACKSON COUNTY

COUNTY EMPLOYEES

Former Road and Bridge General Laborer, Charles Smith

\$1,435.77

Embezzlement

Status: A formal demand in the amount of \$1,435.77 was issued on September 16, 2022. On November 21, 2022, Smith pled guilty to 2 counts of Embezzlement and was sentenced to 10 years per count, suspended, and 5 years of probation. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Former Road and Bridge Department Superintendent, Jonathan Smith

\$3,549.79

Embezzlement

Status: A formal demand in the amount of \$3,549.79 was issued on September 16, 2022. This case was transmitted to the Office of the Attorney General on November 2, 2022. On February 24, 2023, Smith pled guilty to 2 counts of Embezzlement and was sentenced to 10 years per count, suspended, and 5 years of probation, and ordered to pay restitution in the amount of \$3,549.79. For Fiscal Year 2023 no payments have been received.

CITY OF GAUTIER

Former Police Officer, Eric Maye

\$1,433.34

Embezzlement

Status: On October 13, 2022, Maye was indicted for Embezzlement. A formal demand in the amount of \$1,433.34 was issued on January 11, 2023. This case was transmitted to the Office of the Attorney General on February 24, 2023. For Fiscal Year 2023, no payments have been received. Trial is pending.

LAFAYETTE COUNTY

SHERIFF'S DEPARTMENT

Sheriff, Joey East

\$540.42

Misuse of Public Property

Status: Prior to a formal OSA demand being issued, payment in the amount of \$540.42 was received. For Fiscal Year 2023, payment in the amount of \$540.42 was received and returned to the appropriate deserving entities.

MADISON COUNTY

PEARL RIVER VALLEY WATER SUPPLY DISTRICT

Board Member, Bruce Brackin

\$213.56

Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Billy Cook

\$213.56

Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Phillip Crosby

\$213.56

Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Lonnie Johnson

\$213.56

Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

MADISON COUNTY Cont'd

Board Member, Kenny Latham **\$213.56**
Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Randy McIntosh **\$213.56**
Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Jason Spellings **\$213.56**
Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Don Thompson **\$213.56**
Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Kenny Windham **\$213.56**
Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

Board Member, Jack Winstead **\$213.56**
Misuse of Public Funds

Status: A formal demand in the amount of \$213.56 was issued on November 9, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

MARSHALL COUNTY

BYERS HIGH SCHOOL

Former Secretary, Dana Walker
Embezzlement

\$53,594.68

Status: On October 4, 2022, Walker was indicted for Embezzlement. A formal demand in the amount of \$53,594.68 was issued on October 24, 2022. This case was transmitted to the Office of the Attorney General on December 27, 2022. For Fiscal Year 2023, payment in the amount of \$34,471.70 has been received, leaving a balance of \$19,122.98. Trial is pending.

COUNTY EMPLOYEE

Former Library Director, Amanda McDonald
Embezzlement

\$8,174.86

Status: On October 7, 2022, McDonald was indicted for Embezzlement. A formal demand in the amount of \$8,174.86 was issued on October 24, 2022. This case was transmitted to the Office of the Attorney General on December 27, 2022. On January 20, 2023, this case was nolle prosequi. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

MONTGOMERY COUNTY

CITY OF WINONA

Police Chief, Roshaun Daniels
Misuse of Public Property

\$1,686.03

Status: A formal demand in the amount of \$1,686.03 was issued on August 19, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

PEARL RIVER COUNTY

COUNTY OFFICIALS

Election Commissioner, Tommy Breland
Salary Overpayment

\$3,659.02

Status: A formal demand in the amount of \$3,659.02 was issued on March 30, 2023. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

PEARL RIVER COUNTY Cont'd

Election Commissioner, Reggie Hanberry **\$3,903.39**
Salary Overpayment

Status: A formal demand in the amount of \$3,903.39 was issued on March 30, 2023. For Fiscal Year 2023, payments in the amount of \$600.00 have been received, leaving a balance of \$3,303.39.

RANKIN COUNTY

MISSISSIPPI STATE HOSPITAL

Former Nurse, Travis Hardge **\$4,309.61**
Fraudulent Statements and Representations

Status: A formal demand in the amount of \$4,309.61 was issued on December 21, 2022. On February 15, 2023, Hardge pled guilty and was sentenced to the pretrial intervention. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entity.

HINDS COUNTY SCHOOL DISTRICT

Former Director of Technology, Mona Lisa Jones **\$2,088.26**
Misuse of Public Property

Status: A formal demand in the amount of \$2,088.26 was issued on December 21, 2022. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

SHARKEY COUNTY

CITY OF ROLLING FORK

Alderman, Calvin Stewart **\$228.80**
Misappropriation of Funds

Status: A formal demand in the amount of \$228.80 was issued on May 5, 2023. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entities.

TUNICA COUNTY

TUNICA AIRPORT COMMISSION

Former Executive Director, Eric Konupka, Sr.

\$9,259.55

Embezzlement

Status: A formal demand in the amount of \$9,259.55 was issued on October 5, 2022. On March 20, 2023 Konupka pled guilty to Embezzlement and was sentenced to 1 year of unsupervised probation. For Fiscal Year 2023, demand has been paid in full and returned to the appropriate deserving entity.

WASHINGTON COUNTY

CITY OF GREENVILLE

Former Parks and Recreation Director, Corey Holmes

\$60,192.74

Misuse of Public Funds

Status: A formal demand in the amount of \$60,192.74 was issued on June 7, 2023. For Fiscal Year 2023, no payments have been received.

Park Commissioner, Alfred Rankins, Sr.

\$60,358.24

Misuse of Public Funds

Status: A formal demand in the amount of \$60,358.24 was issued on June 7, 2023. For Fiscal Year 2023, no payments have been received.

Park Commissioner, Donald Rainwater

\$35,503.53

Misuse of Public Funds

Status: A formal demand in the amount of \$35,503.53 was issued on June 14, 2023. For Fiscal Year 2023, no payments have been received.

Park Commissioner, Mel Covington, Jr.

\$60,358.24

Misuse of Public Funds

Status: A formal demand in the amount of \$60,358.24 was issued on June 7, 2023. For Fiscal Year 2023, no payments have been received.

Park Commissioner, Mario Kirksey

\$60,358.24

Misuse of Public Funds

Status: A formal demand in the amount of \$60,358.24 was issued on June 7, 2023. For Fiscal Year 2023, no payments have been received.

WASHINGTON COUNTY Cont'd

Park Commissioner, Thomas Nall, Sr. **\$60,358.24**
Misuse of Public Funds

Status: A formal demand in the amount of \$60,358.24 was issued on June 7, 2023. For Fiscal Year 2023, no payments have been received.

YALOBUSHA COUNTY

COFFEEVILLE SCHOOL DISTRICT

Former Superintendent, Vivian Robinson **\$84,171.06**
Conspiracy
Making False Statements
Obtaining Signature or Thing of Value with Intent to Defraud

Status: On June 30, 2022, Robinson was indicted on 1 count of Conspiracy, 1 count of Making False Statements, and 1 count of Obtaining Signature or Thing of Value with Intent to Defraud. A joint and several demand in the amount of \$84,171.06 was issued on July 20, 2022. This case was transmitted to the Office of the Attorney General on November 1, 2022. For Fiscal Year 2023, no payments have been received.

VENDOR

Academic Change Associates, Tammy Briggs **\$84,171.06**
Conspiracy
Making False Statements
Obtaining Signature or Thing of Value with Intent to Defraud

Status: On June 30, 2022, Briggs was indicted on 1 count of Conspiracy, 1 count of Making False Statements, and 1 count of Obtaining Signature or Thing of Value with Intent to Defraud. A joint and several demand in the amount of \$84,171.06 was issued on July 20, 2022. This case was transmitted to the Office of the Attorney General on November 1, 2022. For Fiscal Year 2023, no payments have been received.

Academic Change Associates, Melissa Nance **\$84,171.06**
Conspiracy
Making False Statements
Obtaining Signature or Thing of Value with Intent to Defraud

Status: On June 30, 2022, Nance was indicted on 1 count of Conspiracy, 1 count of Making False Statements, and 1 count of Obtaining Signature or Thing of Value with Intent to Defraud. A joint and several demand in the amount of \$84,171.06 was issued on July 20, 2022. This case was transmitted to the Office of the Attorney General on November 1, 2022. For Fiscal Year 2023, no payments have been received.

YALOBUSHA COUNTY Cont'd

YALOBUSHA GENERAL HOSPITAL

Former Receptionist, Melissa Cook

\$102,089.74

Embezzlement

Status: On December 1, 2022, Cook was indicted on 1 count of Embezzlement. A formal demand in the amount of \$102,089.74 was issued on December 8, 2022. This case was transmitted to the Office of the Attorney General on January 26, 2023. For Fiscal Year 2023, no payments have been received. Trial is pending.

**Mississippi Office of the State Auditor Summary
of Prior Year Exceptions Through 06/30/2023**

**For detailed information relating to criminal charges, sentences, etc. see exception report dated 6/30/2022.*

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
Alcorn County					
Alcorn County	Dal Nelms	12/2/2014	\$308,244.71	\$1,700.00	\$206,544.71
Alcorn Co Tax Collector	Larry Ross	12/21/2020	\$69,155.23	\$0.00	\$69,155.23
Benton County					
Benton Co. School Dist.	LaKimberly Gallager-Hobson	8/10/2020	\$34,573.87	\$34,573.87	\$0.00
Town of Hickory Flat	Stephaine Churchill	4/18/2022	\$104,256.92	\$50,000.00	\$54,256.92
Bolivar County					
Town of Gunnison	Marquita Payne	8/25/2015	\$70,392.66	\$100.00	\$3,482.16
MS Development Authority	Ethel Cain	10/1/2021	\$50,384.19	\$0.00	\$50,384.19
Chickasaw County					
City of Houston	Kathy Smith	2/26/2021	\$131,697.00	\$8,206.50	\$73,490.50
City of Houston	Willie Mae McKinney	4/28/2021	\$10,871.13	\$0.00	\$10,871.13
City of Houston	Shenia Jones	4/28/2021	\$10,871.13	\$0.00	\$10,871.13
City of Houston	Barry Springer	4/30/2021	\$10,871.13	\$0.00	\$10,871.13
City of Houston	Frank Thomas	4/30/2021	\$10,871.13	\$0.00	\$10,871.13
Claiborne County					
Sheriff's Department	Keyshawn Younger	8/14/2020	\$1,448.00	\$0.00	\$727.74
Clarke County					
Sheriff's Department	Gary Kelly	3/16/2020	\$1,680.41	\$0.00	\$1,680.41
Coahoma County					
Clarksdale Public Utilities	Maple Melton	12/14/2015	\$3,871.92	\$0.00	\$2,991.80
Coahoma Co. Comm. College	Gwendolyn Jefferson, Stacie Neal	9/21/2018	\$981,600.64	\$0.00	\$881,600.64
Coahoma Co. Tourism Comm.	Kappi Allen	5/29/2019	\$142,524.35	\$6,500.00	\$126,603.85
Clarksdale Public Utilities	Shoral Bounds	6/3/2022	\$182,711.97	\$50,000.00	\$132,711.97
Copiah County					
Department of Human Resources	Jan Coleman	6/7/2019	\$10,187.53	\$0.00	\$10,187.53
Covington County					
SW Covington VFD	Jerry Warren	7/21/2014	\$20,618.86	\$0.00	\$10,811.51
State Veterans Affairs Board	Brittney Ransom	7/2/2019	\$15,505.47	\$200.00	\$14,777.97
Covington Co. BOS	Greg Sanford	1/18/2022	\$17,063.59	\$0.00	\$17,063.59
Forrest County					
N.R. Burger Middle School	Sheva Bland	1/9/2017	\$4,763.10	\$0.00	\$3,645.49
MS Military Department	Jerry Howard	9/11/2015	\$157,385.40	\$0.00	\$157,385.40
MS Dept. of Corrections	Dendrick Hurd	12/8/2021	\$8,667.50	\$0.00	\$8,667.50
Franklin County					
Town of Roxie	Amanda Lewis	2/9/2021	\$109,425.77	\$0.00	\$59,425.77
George County					
George County - JROTC	Sgt. Kevin Mardis	8/31/2015	\$13,480.94	\$400.00	\$1,192.44
Hancock County					
Justice Court	Dana Beaman	7/28/2017	\$197,408.94	\$1,200.00	\$94,112.43
Harrison County					

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
South MS Regional Center	Dr. Pam Baker	6/27/2012	\$423,801.15	\$0.00	\$179,977.22
MS Dept. of Marine Resources	William W. Walker	11/7/2013	\$362,689.14	\$78,000.00	\$128,105.14
MS Dept. of Marine Resources	Joseph Ziegler, Jr.	11/7/2013	\$258,268.75	\$95,500.00	\$63,462.57
Harrison Co. School District	Rita Franke	4/30/2019	\$4,990.19	\$0.00	\$2,986.10
City of Gulfport	Courtney Page	8/25/2016	\$3,106.28	\$0.00	\$3,106.28
MS Assc. Of School Resource Off.	Paul Cannette	11/14/2017	\$244,819.78	\$3,200.00	\$223,636.28
MS Dept. of Health	Casey Craven	12/19/2019	\$2,282.19	\$0.00	\$1,171.19
Biloxi Public School Dist.	Mike Ludlow	5/5/2021	\$6,678.32	\$0.00	\$6,678.32
Hinds County					
MS Agribusiness Council	Michael Walters	8/1/2005	\$132,385.13	\$1,160.25	\$107,521.55
Town of Terry	Roderick Nicholson	12/2/2014	\$56,966.27	\$0.00	\$6,966.27
MS Dept. of Health	James Walker	6/27/2018	\$51,319.65	\$0.00	\$27,578.77
MS Auctioneer Commission	Kamela Remsen	7/11/2018	\$74,151.97	\$0.00	\$74,151.97
MS Board of Animal Health	Chris Smith	1/23/2019	\$33,892.54	\$0.00	\$8,892.54
MS Athletic Commission	John Lewis	12/18/2020	\$7,748.45	\$0.00	\$7,748.45
Hinds Co. BOS	Marketa Graham	11/10/2021	\$9,661.44	\$4,925.44	\$4,736.00
Hinds Co. BOS	Sudie Teague-Jones	2/22/2022	\$143,459.32	\$11,896.00	\$131,563.32
Hinds Co. BOS	Cedric Cornelius	2/22/2022	\$216,227.28	\$0.00	\$216,227.28
Hinds Co. BOS	Toni Johnson	2/18/2022	\$25,893.18	\$0.00	\$25,893.18
MS Parole Board	Betty Lou Jones, Steve Pickett	9/16/2021	\$61,790.75	\$0.00	\$61,790.75
MS Dept. of Human Services	Brett DiBiase	10/12/2021	\$225,950.00	\$0.00	\$220,950.00
MS Dept. of Human Services	John Davis	10/12/2021	\$96,312,774.27	\$0.00	\$96,312,774.27
MS Dept. of Human Services	Nancy New	10/12/2021	\$2,588.67	\$0.00	\$2,588.67
MS Dept. of Human Services	Zak New	10/12/2021	\$74,118.24	\$0.00	\$74,118.24
MS Dept. of Human Services	Brett Favre, Robert Culumber	10/12/2021	\$828,000.00	\$0.00	\$228,000.00
MS Dept. of Human Services	Austin Smith	10/12/2021	\$378,791.07	\$0.00	\$378,791.07
MS Dept. of Human Services	Brian Jeff Smith	10/12/2021	\$674,715.50	\$0.00	\$674,715.50
MS Dept. of Human Services	Jacob Black	5/26/2022	\$3,648,557.60	\$0.00	\$3,648,557.60
MS Dept. of Human Services	Marcus Dupree	10/12/2021	\$789,534.07	\$0.00	\$789,534.07
MS Dept. of Human Services	Nicholas Coughlin	10/12/2021	\$237,914.91	\$0.00	\$237,914.91
MS Dept. of Human Services	Ted DiBiase, Sr.	10/12/2021	\$722,299.20	\$0.00	\$722,299.20
MS Dept. of Human Services	Ted DiBiase, Jr.	10/12/2021	\$3,902,883.88	\$0.00	\$3,902,883.88
MS Dept. of Human Services	Janice Jelks, Delinda Robinson, Jan Vaughn, Jannis Williams	10/12/2021	\$75,260.79	\$49,190.06	\$26,070.73
MS Dept. of Human Services	Nancy New, Zack New, Jess New, Brian Bledsoe, Susan Floyd, Elizabeth Purifoy, Buddy Strickland	10/12/2021	\$69,159,479.79	\$0.00	\$68,159,479.79
MS Dept. of Human Services	Christi Webb, Amanda Angle, Jerry Bailey, Steven Blaylock, Jimmy Pappas, Debbie Pickens	10/12/2021	\$15,549,106.46	\$0.00	\$15,549,106.46
Hinds Co. BOS	Undare Kidd, Trafonda Kidd	5/24/2022	\$49,653.52	\$0.00	\$49,653.52
Holmes County					
MS Dept. of Health	Willie Anderson	2/19/2019	\$2,009.60	\$0.00	\$309.60
Sheriff's Department	Kimberly Landfair	8/23/2019	\$39,358.61	\$0.00	\$14,358.61
Board of Supervisors	Eddie Carthan	4/17/2019	\$184,184.12	\$0.00	\$84,184.12

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
Holmes Co. School District	Cheryl Peoples	6/30/2022	\$46,937.68	\$40,996.18	\$5,941.50
Holmes Co. School District	James Henderson	6/30/2022	\$90,677.18	\$64,965.19	\$25,711.99
Holmes Co. School District	Anthony Anderson	6/30/2022	\$24,623.90	\$17,937.80	\$6,686.10
Holmes Co. School District	Louise Winters	6/30/2022	\$13,523.90	\$3,354.60	\$10,169.30
Holmes Co. School District	William Elder Dean, Jr.	6/30/2022	\$13,523.89	\$1,237.05	\$12,286.84
Holmes Co. School District	April Jones	6/30/2022	\$13,523.89	\$3,427.31	\$10,096.58
Humphreys County					
Elected County Official	Lawrence Browder (deceased)	1/14/2019	\$279,764.16	\$0.00	\$148,415.16
Itawamba County					
MS Community College Board	Edie Washington	10/18/2021	\$864,918.72	\$0.00	\$864,918.72
MS Community College Board	David Schock, Jennifer Schock	10/18/2021	\$864,918.72	\$0.00	\$864,918.72
MS Community College Board	Itawamba Community College c/o Dr. Jay Allen	10/18/2021	\$1,271,732.98	\$0.00	\$1,271,732.98
Itawamba Co. Soil and Water	Polly Tutor	3/10/2021	\$37,215.02	\$14,913.50	\$22,301.52
MS Community College Board	Itawamba Community College c/o Dr. Jay Allen	10/18/2021	\$166,637.84	\$0.00	\$166,637.84
MS Community College Board	Dr. Joe Lowder	10/18/2021	\$12,818.28	\$0.00	\$12,818.28
Jackson County					
Keys Vocational Center	Linda Smeby	**	\$9,113.85	\$900.00	\$1,782.35
MS Dept. of Wildlife, Fisheries & Parks	Ben Hare	9/10/2013	\$6,007.41	\$0.00	\$6,007.41
City of Ocean Springs	Andre Kaufman	8/13/2018	\$38,863.30	\$0.00	\$13,322.21
City of Ocean Springs	Allan Ladiner	8/13/2018	\$9,296.53	\$0.00	\$9,296.53
Jackson Co. Emergency Services	Roger Gibson	3/9/2017	\$3,912.71	\$0.00	\$1,514.75
Jackson Co. Emergency Services	Cheryl McLeod	3/7/2017	\$1,148.98	\$0.00	\$1,148.98
Sheriff's Department	Cherie Ward	3/3/2018	\$2,970.00	\$0.00	\$1,636.70
Jasper County					
Town of Bay Springs	Randy James	2/12/2019	\$325,561.84	\$470.00	\$250,091.84
E. Jasper Consolidated School District	Terrance McGill	4/23/2020	\$4,622.68	\$822.68	\$0.00
Jefferson County					
Elected County Official	Burnell Harris	10/17/2007	\$857,966.42	\$26,000.00	\$479,612.59
Jefferson Davis County					
Jefferson Davis County	Linda Speights	9/8/2014	\$5,607.18	\$0.00	\$5,607.18
Jefferson Davis County	O'Neal Hawthorn	9/8/2014	\$6,922.07	\$0.00	\$6,922.07
Jefferson Davis County	Deandra Clavo	9/8/2014	\$6,391.41	\$0.00	\$6,391.41
Jefferson Davis County	Carolyn Rhodes	9/8/2014	\$6,922.91	\$0.00	\$6,922.91
Town of Prentiss	Glenda Gail Williams	8/27/2013	\$115,786.81	\$210.00	\$104,476.48
Jones County					
Chancery Clerk's Office	Natalie Brooke Ward	12/16/2008	\$307,985.48	\$1,000.00	\$195,145.48
Jones Co. Junior College	Tracy Laird	9/9/2009	\$109,407.96	\$1,850.00	\$93.10
Jones County BOS	Roland Graham, Larry Barnes	7/20/2020	\$14,442.18	\$2,390.03	\$5,091.17
Jones County BOS	Roland Graham, Larry Barnes	9/13/2021	\$4,788.89	\$216.39	\$0.00

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
Jones County	Estate of William Garick	11/3/2021	\$168,411.64	\$0.00	\$68,411.64
Kemper County					
Kemper Co. Public School District	Catherine Cole	4/21/2016	\$85,582.97	\$0.00	\$9,032.97
MS Dept. of Health	Staffers, Inc.	6/22/2022	\$30,375.86	\$30,375.86	\$0.00
Lafayette County					
City of Oxford	Allen Anthony Jones	9/24/1998	\$53,422.38	\$750.00	\$13,118.11
University of Mississippi	James Thomas	12/1/2020	\$1,912.42	\$0.00	\$1,912.42
Lamar County					
Tax Collector's Office	Susie Dobson	9/24/2015	\$30,551.60	\$0.00	\$18,355.44
Oloh Vol. Fire Department	Michelle Barefoot	8/30/2017	\$40,693.84	\$0.00	\$17,334.45
Lauderdale County					
Meridian Public School District	Judy Radcliff	12/2/2005	\$287,277.10	\$10,564.52	\$209,183.88
Meridian Community College	Sandra Gail Young	8/24/2015	\$202,919.72	\$0.00	\$50,762.22
Lauderdale Co. Sheriff's Office	Carl Spears	8/30/2017	\$11,162.72	\$0.00	\$1,162.72
Meridian Police Dept.	Sidney Coleman	5/27/2020	\$5,590.31	\$0.00	\$2,268.58
Meridian Police Dept.	Tenesia Evans	5/27/2020	\$17,278.38	\$0.00	\$4,846.45
Meridian Police Dept.	Dareall Thompson	5/27/2020	\$25,088.66	\$0.00	\$25,088.66
City of Meridian	Dareadell Thompson	5/27/2020	\$1,824.35	\$0.00	\$1,824.35
City of Meridian	Stacey Thompson	5/27/2020	\$2,132.58	\$0.00	\$2,132.58
Meridian Police Dept.	Erica Harmon	5/27/2020	\$8,227.00	\$0.00	\$3,393.24
Meridian Police Dept.	James Arrington	5/27/2020	\$37,189.98	\$0.00	\$15,901.11
Lawrence County					
Soil and Water Conservation Dist.	Brandy Davis	3/4/2019	\$18,993.05	\$8,187.30	\$545.75
Lee County					
Town Creek Master Water Mgmt. Dist.	Jim Bucy	3/4/2019	\$88,035.46	\$0.00	\$39,713.66
Town Creek Master Water Mgmt. Dist.	John Morgan, Jr. (deceased)	3/4/2019	\$103,040.51	\$0.00	\$58,396.38
Town Creek Master Water Mgmt. Dist.	Kenneth Oswald	3/4/2019	\$95,625.98	\$0.00	\$44,673.49
Town Creek Master Water Mgmt. Dist.	Luther Oswald	3/4/2019	\$23,565.43	\$0.00	\$2,497.03
Town Creek Master Water Mgmt. Dist.	Michael Pannell	3/4/2019	\$90,810.70	\$0.00	\$38,853.62
Town Creek Master Water Mgmt. Dist.	James Robinson	3/4/2019	\$85,836.57	\$0.00	\$37,873.80
Town Creek Master Water Mgmt. Dist.	Teresa Winters	3/4/2019	\$24,323.30	\$0.00	\$3,290.16
Leflore County					
City of Greenwood	Erica Scott	6/18/2018	\$22,911.71	\$0.00	\$12,373.91
City of Itta Bena	Lacheronda Spivey	11/9/2015	\$149,088.22	\$3,000.00	\$79,611.72
Leflore County	Anjuan Brown	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Robert Collins	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Reginald Moore	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Eric Mitchell	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Karyn Burrus	1/19/2022	\$683.82	\$341.91	\$341.91
Lincoln County					
Elected County Official	Tillmon Bishop	5/14/2019	\$165,813.11	\$0.00	\$122,615.67
Lowndes County					
Columbus-Lowndes Co. Airport	Billy Scarbrough	5/21/2018	\$14,490.81	\$0.00	\$14,490.81

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
City of Columbus	Milton Rawle, Jr. (deceased)	8/17/2020	\$354,896.27	\$0.00	\$111,945.14
Madison County					
Canton Municipal Utilities	Kenny Wayne Jones	10/10/2018	\$78,612.81	\$0.00	\$428.29
Canton Municipal Utilities	Cleveland Anderson	10/16/2018	\$126,190.53	\$0.00	\$2,151.45
Canton Municipal Utilities	Charles Morgan	10/16/2018	\$124,889.87	\$0.00	\$1,226.71
Canton Municipal Utilities	L.C. Slaughter	10/16/2018	\$126,061.40	\$0.00	\$2,022.70
Canton Municipal Utilities	Charles Weems (deceased)	10/16/2018	\$126,827.38	\$0.00	\$2,963.47
Canton Municipal Utilities	Cleotha Williams	10/16/2018	\$126,241.58	\$0.00	\$1,443.76
Canton Municipal Utilities	Jewel Williams	10/10/2018	\$1,472.18	\$0.00	\$1,472.18
Canton Municipal Utilities	Salbrina Wright	10/10/2018	\$1,239.50	\$0.00	\$1,239.50
Marion County					
Columbia School District	Marquette Magee	10/31/2016	\$4,718.05	\$0.00	\$4,718.05
Marshall County					
City of Potts Camp	Paula Mansell	2/9/2018	\$188,532.22	\$0.00	\$123,849.89
Red Banks VFD	Mark Hanna	10/14/2021	\$3,459.15	\$1,000.00	\$2,159.15
Red Banks VFD	Linda Mannon	10/14/2021	\$47,229.12	\$900.00	\$46,029.12
Red Banks VFD	Odis Mitchell Pruitt	10/14/2021	\$437.13	\$105.00	\$3,892.13
Neshoba County					
County Official	Jill Watkins	6/26/2015	\$459,630.65	\$0.00	\$393,814.21
County Official	Tammy Gomillion	6/26/2015	\$444,834.56	\$2,600.00	\$365,449.22
County Official	Julie Faye Russell	6/26/2015	\$449,130.47	\$10,600.00	\$204,334.33
Newton County					
MS State Veterans Affairs Board	Henry Gruno	3/5/2021	\$29,818.76	\$0.00	\$29,818.76
Oktibbeha County					
Mississippi State University	Dr. Susan Holder	10/25/2016	\$81,946.47	\$0.00	\$23,496.98
Oktibbeha Co. BOS	Thomas Smith	3/24/2021	\$657.20	\$0.00	\$657.20
Panola County					
Coles Point VFD	Martha Chrestman	9/5/2013	\$58,372.57	\$2,378.60	\$4,543.97
MS Dept. of Transportation	Connie Shegog	12/7/2015	\$12,751.02	\$0.00	\$6,015.22
MS Dept. of Transportation	Torrie Willey	12/7/2015	\$101.36	\$0.00	\$101.36
Pearl River County					
Pearl River Co. School Dist.	Darlene Comesana	3/23/2011	\$92,394.75	\$0.00	\$74,255.25
Pearl River Co. Crime Stoppers	Michelle McBride	3/22/2021	\$82,416.37	\$59,652.32	\$22,225.55
Pike County					
City of McComb	Greta Patterson	**	\$1,018,375.00	\$15,580.50	\$929,944.50
Town of Summit	Jesse Simmons	9/21/2021	\$9,188.86	\$0.00	\$6,188.86
Pontotoc County					
Pontotoc County Sheriff's Office	Stephanie Cooper	7/11/2016	\$59,752.75	\$0.00	\$33.36
County Official	Gretchin Moody	9/12/2017	\$333,150.98	\$1,600.00	\$73,810.12
Prentiss County					
NE MS Community College	Seleta Howell	11/4/2008	\$76,607.41	\$156.00	\$57,846.91
NE MS Community College	Amy Haynie	11/17/2020	\$68,762.87	\$55,905.50	\$2,197.37
Rankin County					
City of Pearl	Kathy Dennis	9/19/2017	\$238,345.19	\$0.00	\$188,345.19
Mississippi State Hospital	Dr. Maxie Gordon	4/22/2021	\$26,781.41	\$0.00	\$26,781.41
Mississippi State Hospital	Roberto Williams	2/8/2022	\$3,135.62	\$3,135.62	\$0.00
Scott County					
Board of Supervisors	Tony Macon	12/1/2020	\$68,021.97	\$50,250.00	\$17,771.97
Stone County					
Stone County	Scott Strickland	9/27/2021	\$28,758.53	\$0.00	\$28,758.53

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
Stone County	Dale Bond	9/27/2021	\$36,085.32	\$0.00	\$36,085.32
Stone County	Lance Pearson	9/27/2021	\$29,805.33	\$0.00	\$29,805.33
Stone County	Daniel Harris	9/27/2021	\$24,698.22	\$0.00	\$24,698.22
Stone County	Clark Byrd	9/27/2021	\$36,085.32	\$0.00	\$36,085.32
Stone County	Jeffrey O'Neal	9/27/2021	\$335,353.61	\$85,512.63	\$149,840.98
Sunflower County					
City of Indianola	Tina Parker	2/15/2013	\$66,118.18	\$0.00	\$4,332.68
MS Dept. of Education	Carol Jackson	8/13/2021	\$109,124.59	\$0.00	\$109,124.59
Tallahatchie County					
Town of Tutwiler	Renetha Frieson	9/20/2017	\$7,608.52	\$0.00	\$7,608.52
Department of Health	Natasha Higdon	12/10/2021	\$2,849.37	\$490.87	\$0.00
Tate County					
Town of Coldwater	Wayne Hayes	8/7/2017	\$795.36	\$0.00	\$419.20
Town of Coldwater	George Nangah	1/17/2019	\$302,973.19	\$0.00	\$252,973.19
Tunica County					
Tunica Co. BOS	Mardis Jones	2/22/2021	\$1,081,143.07	\$0.00	\$1,081,143.07
Union County					
County Official	Stacy Frazier	4/4/2019	\$16,960.35	\$3,904.64	\$4,882.02
County Official	Jennifer Galloway	10/24/2016	\$334,680.64	\$0.00	\$284,680.64
Warren County					
Tax Assessor's Office	Paula Hunt	5/24/2019	\$165,329.98	\$0.00	\$106,269.98
Washington County					
Greenville Port Commission	Nedra Pittman	10/13/2006	\$89,881.97	\$0.00	\$76,575.38
Greenville Port Commission	Walter Lee Brown	10/13/2006	\$27,640.36	\$0.00	\$27,044.36
Town of Arcola	Elnora Slater	1/21/2011	\$93,094.30	\$0.00	\$43,094.30
City of Greenville	Sandra Yvette Yeager	10/23/2013	\$115,892.62	\$0.00	\$38,356.63
Wayne County					
City of Waynesboro	Gloria Cooley	6/15/2017	\$223,455.01	\$3,100.00	\$201,473.54
Wilkinson County					
Board of Supervisors	Estate of Thomas Tolliver, Jr.	11/27/2018	\$673,094.91	\$0.00	\$298,094.91
Yalobusha County					
Mississippi Beef Processors	Richard N. Hall, Jr./James Draper	**	\$765,689.59	\$10,889.82	\$471,885.79
Yalobusha General Hospital	Katie Rotenberry	10/1/2021	\$100,966.03	\$2,432.50	\$98,533.53
Yazoo County					
Yazoo Co. Convention & Visitors Bureau	Karen Smith	**	\$37,587.51	\$0.00	\$22,298.28
Yazoo County Chamber of Commerce	Carolyn Coates	**	\$39,517.38	\$0.00	\$6,156.40

\$940,856.44

**** No demand served - Amount represents Court Ordered Restitution**



EXCEPTIONS TAKEN BY THE GOVERNMENT ACCOUNTABILITY DIVISION

There were no exceptions taken by the Government Accountability Division for Fiscal Year 2023.



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Attala.....	None	Jefferson	27	Quitman.....	8
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Bolivar.....	7,12-14,25	Jones.....	8,27	Scott	29
Calhoun	None	Kemper.....	28	Sharkey	21
Carroll	None	Lafayette	18,28	Simpson.....	None
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Copiah.....	25	Lincoln	28	Tishomingo	None
Covington.....	25	Lowndes	28	Tunica	22,30
Desoto	None	Madison.....	18-19,29	Union.....	30
Forrest	25	Marion.....	29	Walthall.....	None
Franklin	25	Marshall	20,29	Warren.....	30
George.....	25	Monroe.....	None	Washington	22-23,30
Greene	14-15	Montgomery.....	20	Wayne	30
Grenada	15	Neshoba.....	8,29	Webster	None
Hancock	15-16,25	Newton	29	Wilkinson.....	30
Harrison.....	16,26	Noxubee	None	Winston	None
Hinds.....	16,26	Oktibbeha.....	8,29	Yalobusha	9,23-24,30
Holmes	17,26-27	Panola.....	29	Yazoo	30
Humphreys.....	27	Pearl River	20-21,29		
Issaquena.....	None	Perry	None		



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