



**AUDIT EXCEPTIONS REPORT**  
For Fiscal Year 2025

**SHAD WHITE**  
State Auditor

**Jeff Joel**  
Director, *Investigations Division*  
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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 2025.

# **AUDIT EXCEPTIONS REPORT FISCAL YEAR 2025**

**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, 2025

Honorable Tate Reeves, Governor  
Honorable Delbert Hosemann, Lieutenant Governor  
Honorable David McRae, Treasurer  
Honorable Jason White, Speaker of the House  
Honorable Dean Kirby, President Pro Tempore of the Senate  
Honorable Manly Barton, 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 2025, 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 2025. The full report can be accessed at <http://www.osa.ms.gov/documents/investigative/inv2025.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 and understated revenues totaling **\$45,030.00**. These exceptions involved disallowed expenditures and understatement of revenues by chancery clerks and are recorded as “paid in full and settled to the appropriate fund directly.” A chancery clerk claimed unallowable expenses totaling \$113,857.00 for which no payments have been received. Also, a circuit clerk claimed unallowable expenses totaling \$2,662.00 for which no payments have been received.

The Investigations Law Enforcement Division issued thirty-four formal demands for a total of **\$1,696,719.36** and recovered misspent or embezzled funds totaling **\$860,195.71**.<sup>1</sup>

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<sup>1</sup> 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.

In 2021 my office began an investigation of Management & Training Corporation (MTC), a private company which operates several prisons in the state through a contract with the Mississippi Department of Corrections (MDOC). Allegations arose that MTC was not providing the prison staff required by their contract with the state. My office found MTC failed to provide the minimum mandatory staff to ensure the safety of inmates and prison employees but was still paid by the state as if they had. Due to the investigation, MTC tendered over \$5.125 million back to the state relating to the company's failure to provide the minimum mandatory staff required by their contract with MDOC at two of the prisons they operate. This is in addition to a \$1.9 million demand served on MTC in 2022 relating to another prison. The investigation into this matter continues and could result in additional demands.

Mississippi's welfare scandal emerged in 2019 when the State Auditor's Office received a tip regarding a potential kickback scheme involving the Department of Human Services (DHS). The investigation revealed tens of millions of dollars had been misspent between 2016 and 2019. My office provided findings to prosecutors who have now obtained guilty pleas from seven individuals. My office also issued civil demands related to the Department of Human Services scandal and then turned those demands over to the Attorney General's Office for enforcement. As a result of the investigation, **\$23,250.00** was recovered in Fiscal Year 2025.

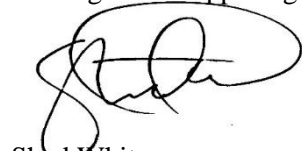
The total amount of funds recovered by the Office of the State Auditor or returned to a government entity as a result of an OSA investigation for the Fiscal Year ending June 30, 2025, was **\$928,475.71**.

Finally, as you know, I do not have the power to prosecute our demands in court. A prosecutor must do that. I have been asked by lawmakers about whether the Attorney General is consistently enforcing our demands in court. Here are the details in response to those questions:

- Since May 2024, my office has transmitted more than 25 cases to the Attorney General requesting standard legal guidance on whether the Attorney General will enforce demands in those cases. The value of those demands, collectively, would be over \$4.5 million. The Attorney General is constitutionally and legally obligated to provide this legal guidance to us. To date, the Attorney General has only provided legal guidance on one of those cases, a case in Indianola. This is a break from the past, where normally the Attorney General, as our lawyer, would advise the Office of the State Auditor on whether the Attorney General agreed with our findings.
- During my time in office, the Office of the State Auditor has issued demands in 83 cases and sent those demands to the Attorney General to initiate litigation, not including the cases and demands associated with the DHS case referenced above. No action has been taken by the Attorney General on 74 of the 83 cases.

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,



Shad White  
State Auditor



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## **EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION**



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**ATTALA COUNTY****COUNTY OFFICIAL****Former Chancery Clerk, Gerry Taylor****\$23,116.00**

Understated revenues on financial report.

**Status:** Paid in full and settled to the appropriate fund directly.**COUNTY OFFICIAL****Former Circuit Clerk, Lula Thompson****\$12,995.00**

Understated revenues on financial report.

**Status:** Paid in full and settled to the appropriate fund directly.**MARSHALL COUNTY****COUNTY OFFICIAL****Circuit Clerk, Monet Bell Autry****\$687.00**

Understated revenues on financial report.

**Status:** Paid in full and settled to the appropriate fund directly.**NOXUBEE COUNTY****COUNTY OFFICIAL****Former Chancery Clerk, Mary Shelton****\$113,857.00**

Claimed unallowable expenses on financial report.

**Status:** No payments have been received.**SMITH COUNTY****COUNTY OFFICIAL****Circuit Clerk, Anthony Grayson****\$2,662.00**

Claimed unallowable expenses on financial report.

**Status:** No payments have been received.



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**WALTHAM COUNTY**

**COUNTY OFFICIAL**

**Chancery Clerk, Shannon Fortinberry**

**\$8,232.00**

Claimed unallowable expenses on 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**



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**BENTON COUNTY****BENTON COUNTY TAX ASSESSOR/COLLECTOR'S OFFICE**

**Former Benton County Tax Assessor, Shannon Wilburn**  
Embezzlement

**\$358,096.40**

**Status:** On August 19, 2024, Wilburn was indicted on one count of Embezzlement. A formal demand in the amount of \$358,096.40 was served on August 30, 2024. On March 3, 2025, Wilburn pled guilty and was sentenced to 10 years with 9 suspended, 1 year of house arrest, 5 years post release supervision, and ordered to pay \$158,096.40 in restitution. For Fiscal Year 2025, payment in the amount of \$358,096.40 has been received.

**BOLIVAR COUNTY****CITY OF ROSEDALE**

**Former City Employee, Terry Collins**  
Embezzlement

**\$938.96**

**Status:** On February 24, 2025, Collins was indicted on one count of Embezzlement. A formal demand in the amount of \$938.96 was served on February 26, 2025. This case was transmitted to the Attorney General on June 5, 2025. For Fiscal Year 2025, no payments have been received.

**COAHOMA COUNTY****COUNTY EMPLOYEE**

**Deputy Coroner, Markeith Mosley**  
Embezzlement

**\$28,714.76**

**Status:** On December 4, 2024, Mosley was indicted on one count of Embezzlement. A formal demand in the amount of \$28,714.76 was served on December 9, 2024. This case was transmitted to the Attorney General on January 28, 2025. For Fiscal Year 2025, no payments have been received.

**COAHOMA COUNTY BOARD OF SUPERVISORS**

**County Administrator, Brenetta Hoskins**  
False Pretense

**\$55,940.51**

**Status:** On December 4, 2024, Hoskin was indicted on one count of False Pretense. A formal demand in the amount of \$55,940.51 was served on December 9, 2024. For Fiscal Year 2025, no payments have been received.



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**COAHOMA COUNTY Cont'd****CLARKSDALE MUNICIPAL SCHOOL DISTRICT****Former Superintendent of the Clarksdale Municipal School District, Earl Joe Nelson      \$60,794.50**Conspiracy to Embezzle  
Theft of Government Funds

**Status:** On June 12, 2025, Nelson was indicted on Conspiracy to Embezzle and Theft of Government Funds. A joint and several demand in the amount of \$60,794.50 was served on June 23, 2025. For Fiscal Year 2025, no payments have been received.

**Superintendent of the Hollandale School District, Mario Willis      \$60,794.50**Conspiracy to Embezzle  
Theft of Government Funds

**Status:** On June 12, 2025, Willis was indicted on Conspiracy to Embezzle and Theft of Government Funds. A joint and several demand in the amount of \$60,794.50 was served on June 23, 2025. For Fiscal Year 2025, no payments have been received.

**DESOTO COUNTY****MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY****Former Alderman Charles Roberts      \$23,855.83**

Fraudulent Statements and Representations

**Status:** On September 11, 2024, Roberts was indicted on one count of Fraudulent Statements and Representations. A formal demand in the amount of \$23,855.83 was served on September 11, 2024. Principal and Interest were paid directly to entity prior to demand service. On March 3, 2025, Roberts pled guilty to one count of Fraudulent Statements and Representations and was sentenced to 3 years to serve with 3 suspended, 3 years unsupervised probation, and \$1,115.69 in restitution. For Fiscal Year 2025 payment in the amount of \$23,855.83 has been received.

**FORREST COUNTY****MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY****Benjamin Coleman      \$27,915.09**Fraudulent Statements and Representations  
Computer Fraud

**Status:** On April 30, 2025, Coleman was indicted on one count of Fraudulent Statements and Representations, and one count of Computer Fraud. A formal demand in the amount of \$27,915.09 was served on May 6, 2025. For Fiscal Year 2025, no payments have been received.



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**FORREST COUNTY Cont'd****COURT PROGRAMS INC.****Court Programs Probation Officer, LaCosta Lee****\$7,558.50**

Embezzlement

**Status:** On June 26, 2024, Lee was indicted on 7 counts of Embezzlement, and on August 26, 2024, was indicated on 5 additional counts of Embezzlement. A formal demand in the amount of \$7,558.50 was served on July 2, 2024. On November 15, 2024, Lee pled guilty to 6 counts of Embezzlement and was sentenced to 20 years with 17 years suspended with 3 to serve and 5 years post-release supervision. Lee was ordered to pay a \$3,000.00 fine, \$400.00 to the Mississippi State Crime Victims Compensation Fund, and \$4,713.75 in restitution. For Fiscal Year 2025, no payments have been received.

**HINDS COUNTY****MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY****Kenjarell Thomas****\$38,762.73**

Identity Theft

Fraudulent Statements and Representations

Wire Fraud

**Status:** On April 5, 2024, Thomas was indicted on Identity Theft, Fraudulent Statements and Representations, and Wire Fraud. A formal demand in the amount of \$38,762.73 was served on August 9, 2024. For Fiscal Year 2025, no payments have been received.

**ITAWAMBA COUNTY****ITAWAMBA COMMUNITY COLLEGE****\$3,409.73****Former Telecommunications and Information Services Technician, Timothy Lucious**

Embezzlement

**Status:** On June 27, 2024, Lucious was indicted on one count of Embezzlement. A formal demand in the amount of \$3,409.73 was served on July 15, 2024. On September 27, 2024, the case was remanded to the Pretrial Diversion Program. For Fiscal Year 2025, payment in the amount of \$3,409.73 has been received.



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**LAUDERDALE COUNTY****MERIDIAN PUBLIC SCHOOL DISTRICT****Former Employee, Candace Morris****\$22,927.29**

Embezzlement

**Status:** On April 2, 2025, Morris was indicted on one count of Embezzlement. A formal demand in the amount of \$22,927.29 was served on May 6, 2025. For Fiscal Year 2025, no payments have been received.

**LOWNDES COUNTY****TOWN OF CALEDONIA****Former Caledonia Park Commission Treasurer, Megan Berry****\$22,806.89**

Embezzlement

**Status:** On July 29, 2024, Berry was indicted on one count of Embezzlement. A formal demand in the amount of \$22,806.99 was served on August 22, 2024. On May 14, 2025, Berry pled guilty to one count of Embezzlement and was sentenced to serve 5 years with 5 years suspended, 5 years probation, \$600.00 fine, and \$12,256.65 in restitution. This case was transmitted to the Office of the Attorney General on October 17, 2024. For Fiscal Year 2025, no payments have been received.

**COLUMBUS POLICE DEPARTMENT****Aaron Andrew****\$1,415.35**

Fraud

**Status:** On July 29, 2024, Andrew was indicted on one count of Embezzlement. A formal demand in the amount of \$1,415.35 was served on August 22, 2024. This case was transmitted to the Office of the Attorney General on November 13, 2024. On February 7, 2025, Andrew pled guilty to one count of Misdemeanor Embezzlement and was sentenced on February 10, 2024, to 1 year unsupervised probation, \$500 fine, \$250.00 to the Mississippi State Crime Victims Compensation Fund, and \$629.90 in restitution. For Fiscal Year 2025, payment in the amount of \$629.90 has been received.



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**MARSHALL COUNTY****MARSHALL COUNTY TAX ASSESSOR'S OFFICE****Former Chief Appraiser, Casey Hillmer****\$2,121.64**

False Representations to Defraud the Government  
Computer Fraud  
Conspiracy

**Status:** On January 8, 2025, Hillmer, was indicted on one count of False Representations to Defraud the Government, one count of Computer Fraud, and one count of Conspiracy. A joint and several demand in the amount of \$2,121.64 was served on January 15, 2025. This case was transmitted to the Office of the Attorney General on March 17, 2025. For Fiscal Year 2025, no payments have been received.

**Glen Cothorn****\$2,121.64**

Conspiracy

**Status:** On January 8, 2025, Cothorn was indicted on one count of Conspiracy. A joint and several demand in the amount of \$2,121.64 was served on January 15, 2025. This case was transmitted to the Office of the Attorney General on March 17, 2025. For Fiscal Year 2025, no payments have been received.

**PANOLA COUNTY****TOWN OF SARDIS****Sardis Fire Department Secretary/Treasurer, William Clark****\$9,990.31**

Embezzlement

**Status:** On December 11, 2024, Clark was indicted on one count of Embezzlement. A formal demand in the amount of \$9,990.31 was served on December 13, 2024. This case was transmitted to the Office of the Attorney General on January 28, 2025. On June 12, 2025, Clark pled guilty to one count of Embezzlement and was sentenced on June 24, 2025, to 10 years non-reporting probation, \$1,000.00 fine, \$100.00 to the Mississippi State Crime Victims Compensation Fund, and \$7,525.00 in restitution. For Fiscal Year 2025, no payments have been received.

**CITY OF COMO****Como Police Department Officer Antonio Daniel****\$13,005.34**

Embezzlement

**Status:** On December 11, 2024, Daniel was indicted on one count of Embezzlement. A formal demand in the amount of \$13,005.34 was served on December 13, 2024. This case was transmitted to the Office of the Attorney General on January 28, 2025. On April 30, 2025, Daniels pled guilty and was sentenced to 3 years supervised probation, 7 years non-reporting probation, \$1,000.00 fine, \$200 to the Crime Victims Compensation Fund, and \$11,008.35 in restitution. For Fiscal Year 2025, no payments have been received.



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**PANOLA COUNTY Cont'd****COUNTY EMPLOYEE**

**Panola County Road Department Employee, Carvelle Russell** **\$11,163.98**  
Embezzlement

**Status:** On December 11, 2024, Russell was indicted on one count of Embezzlement. A formal demand in the amount of \$11,163.98 was served on December 13, 2024. This case was transmitted to the Office of the Attorney General on January 28, 2025. On June 24, 2025, Russell pled guilty and was sentenced to 1 day in the custody of the Mississippi Department of Corrections, 9 years, 364 days post release non-reporting supervision, \$1,100.00 fine, and \$9,546.37 in restitution. For Fiscal Year 2025, no payments have been received.

**COUNTY EMPLOYEE**

**Former Solid Waste Employee, Anthony Davis** **\$797.47**  
Embezzlement

**Status:** On November 20, 2024, Davis was indicted on one count of Embezzlement. A formal demand in the amount of \$797.47 was served on December 16, 2024. On January 28, 2025, Davis pled guilty to one count of Embezzlement and was sentenced to 10 years probation, 3 years supervised and 7 years unsupervised, \$500.00 fine, and \$797.41 in restitution. For Fiscal Year 2025, payment in the amount of \$797.47 has been received.

**TOWN OF SARDIS**

**Former Water Department Clerk, Lisa Goodson** **\$2,136.67**  
Embezzlement

**Status:** On August 29, 2024, Goodson was indicted on one count of Embezzlement. A formal demand in the amount of \$2,136.67 was served on September 17, 2024. On June 24, 2025, Goodson pled guilty to one count of Embezzlement and was sentenced to 10 years of non-reporting probation, \$1,100.00 fine, and \$1,531.68 in restitution. For Fiscal Year 2025, no payments have been received.

**PANOLA COUNTY SHERIFF'S DEPARTMENT**

**Jailer, Jordan Taylor** **\$2,894.64**  
Embezzlement

**Status:** On March 28, 2025, Taylor was indicted on one count of Embezzlement. A formal demand in the amount of \$2,894.64 was served on April 3, 2025. This case was transmitted to the Office of the Attorney General on June 5, 2025. For Fiscal Year 2025, no payments have been received.



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**QUITMAN COUNTY****RENTAL ASSISTANCE FOR MISSISSIPIANS PROGRAM (RAMP)****Vernell Survillion****\$25,082.99**

Fraudulent Statements and Representations

**Status:** On January 28, 2025, Survillion was indicted on one count of Fraudulent Statements and Representations. A formal demand in the amount of \$25,082.99 was served on January 29, 2025. This case was transmitted to the Office of the Attorney General on March 17, 2025. On May 13, 2025, Survillion pled guilty to one count of Fraudulent Statements and Representations and was sentenced to 5 years of non-adjudicated probation, \$16,050.00 in restitution, \$440.00 court costs, \$500.00 in fines, and \$500.00 to the Mississippi State Crime Victims Compensation Fund. For Fiscal Year 2025, payment in the amount of \$16,050.00 has been received.

**COUNTY OFFICIAL****Coroner, Randy Hester****\$15,426.30**Conspiracy to Fraudulently Obtain Public Funds  
False Representation to Defraud the Government

**Status:** On January 28, 2025, Hester was indicted on one count of Conspiracy to Fraudulently Obtain Public Funds and one count of False Representation to Defraud the Government. A formal demand in the amount of \$15,426.30 was served on January 29, 2025. This case was transmitted to the Office of the Attorney General on March 17, 2025. For Fiscal Year 2025, no payments have been received.

**Brenda Pittman**

Conspiracy to Fraudulently Obtain Public Funds

**Status:** On January 28, 2025, Pittman was indicted on one count of Conspiracy to Fraudulently Obtain Public Funds.

**RANKIN COUNTY****RANKIN COUNTY TAX COLLECTOR'S OFFICE****Former Rankin County Tax Assessor Mapper, William Sullivan****\$11,765.46**

False Representation to Defraud the Government

**Status:** On March 18, 2025, Sullivan was indicted on one count of False Representation to Defraud the Government. A formal demand in the amount of \$11,765.46 was served on April 2, 2025. This case was transmitted to the Office of the Attorney General on June 5, 2025. For Fiscal Year 2025, no payments have been received.





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**RANKIN COUNTY Cont'd****MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY****Thaddieus Cooper** **\$15,696.68**

Wire Fraud  
Conspiracy to Defraud the Government  
Embezzlement

**Status:** On September 10, 2024, Cooper was indicted on one count of Wire Fraud, one count of Conspiracy to Defraud the Government, and one count of Embezzlement. A formal demand in the amount of \$15,696.68 was served on October 3, 2024. This case was transmitted to the Office of the Attorney General on November 13, 2024. On June 12, 2025, Cooper pled guilty to one count of Wire Fraud and with a plea agreement counts 2-3 were dismissed. Cooper was sentenced to 3 years supervised probation and \$12,600.00 in restitution to be paid in conjunction with co-defendant Garner. For Fiscal Year 2025, no payments have been received.

**Artista Garner** **\$15,696.67**

Wire Fraud  
Conspiracy to Defraud the Government  
Embezzlement

**Status:** On September 10, 2024, Garner was indicted on one count of Wire Fraud, one count of Conspiracy to Defraud the Government, and one count of Embezzlement. A formal demand in the amount of \$15,696.67 was served on October 3, 2024. This case was transmitted to the Office of the Attorney General on November 13, 2024. On June 12, 2025, Garner pled guilty to one count of Wire Fraud and with a plea agreement counts 2-3 were dismissed. Garner was sentenced to 3 years supervised probation and \$12,600.00 in restitution to be paid in conjunction with co-defendant Cooper. For Fiscal Year 2025, no payments have been received.

**STONE COUNTY****STONE COUNTY BOARD OF SUPERVISORS****Former Stone County Road Department Employee, Tyler Loper** **\$5,961.79**

Embezzlement

**Status:** On January 29, 2025, Loper was indicted on one count of Embezzlement. A formal demand in the amount of \$5,961.79 was served on January 29, 2025. For Fiscal Year 2025, no payments have been received.



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**SUNFLOWER COUNTY****TOWN OF INDIANOLA****Alderman Marvin Elder****\$14,147.05**

Misuse of Public Funds

**Status:** A formal demand in the amount of \$14,147.05 was served on July 9, 2024. This case was transmitted to the Office of the Attorney General on August 24, 2024. For Fiscal Year 2025, no payments have been received.

**Alderman Sam Brock****\$14,147.05**

Misuse of Public Funds

**Status:** A formal demand in the amount of \$14,147.05 was served on July 9, 2024. This case was transmitted to the Office of the Attorney General on August 24, 2024. For Fiscal Year 2025, no payments have been received.

**Alderman Ruben Woods****\$14,147.04**

Misuse of Public Funds

**Status:** A formal demand in the amount of \$14,147.04 was served on July 9, 2024. This case was transmitted to the Office of the Attorney General on August 24, 2024. For Fiscal Year 2025, no payments have been received.

**WASHINGTON COUNTY****HOLLANDALE SCHOOL DISTRICT****Hollandale School District Superintendent, Mario Willis****\$511,203.34**Conspiracy to Embezzle  
Theft of Government Funds  
Receiving a Bribe

**Status:** On June 12, 2025, Willis was indicted on Conspiracy to Embezzle, Theft of Government Funds, and Receiving a bribe. A joint and several demand in the amount of \$511,203.34 was served on June 23, 2025. For Fiscal Year 2025, no payments have been received.

**Monekea Smith Taylor****\$385,877.34**

Bribery

**Status:** On June 12, 2025, Smith-Taylor was indicted on Bribery. A joint and several demand in the amount of \$385,877.34 was served on June 23, 2025. For Fiscal Year 2025, no payments have been received.



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**WASHINGTON COUNTY Cont'd**

<b>Superintendent of Leake County School District, Earl Joe Nelson</b>	<b>\$171,469.89</b>
Conspiracy to Embezzle	
Theft of Government Funds	

**Status:** On June 12, 2025, Nelson was indicted on Conspiracy to Embezzle and Theft of Government Funds. A joint and several demand in the amount of \$171,469.89 was served on June 23, 2025. For Fiscal Year 2025, no payments have been received.



## **SUMMARY OF PRIOR YEAR EXCEPTIONS**



Mississippi Office of the State Auditor Summary of Prior Year Exceptions Through 06/30/2025				
Entity	Subject	Demand Date	Demand Amount	Current Payments
<b>Adams County</b>				
MS Dept. of Health	James Walker	6/27/2018	\$51,319.65	\$0.00
<b>Alcorn County</b>				
Alcorn County	Dal Nelms	12/2/2014	\$308,244.71	\$1,800.00
Alcorn Co Tax Collector	Larry Ross	12/21/2020	\$69,155.23	\$2,689.58
<b>Benton County</b>				
Town of Hickory Flat	Stephanie Churchill	4/18/2022	\$104,256.92	\$0.00
<b>Bolivar County</b>				
Town of Gunnison	Marquita Payne	8/25/2015	\$70,392.66	\$0.00
MS Development Authority	Ethel Cain	10/1/2021	\$50,384.19	\$0.00
Bolivar Co. BOS	Donny Whitten	2/21/2023	\$107,134.21	\$0.00
Bolivar Co. BOS	Richard Coleman	2/21/2023	\$39,519.67	\$0.00
Bolivar Co. BOS	James McBride	2/23/2023	\$117,765.96	\$0.00
Bolivar Co. BOS	Pete Roncali	2/23/2023	\$38,393.42	\$0.00
Bolivar Co. BOS	Preston Billings	2/21/2023	\$68,419.68	\$0.00
Bolivar Co. BOS	Larry King	2/21/2023	\$81,194.64	\$0.00
Bolivar Co. BOS	Benitha Williams	2/21/2023	\$38,647.29	\$0.00
Bolivar Co. BOS	Jacorius Liner	2/21/2023	\$5,480.33	\$0.00
Bolivar Co. BOS	Olanda Morton	2/22/2023	\$6,660.34	\$0.00
Bolivar Co. BOS	Bern Prewitt (deceased)	2/21/2023	\$1,597.34	\$0.00
Bolivar Co. BOS	Eddie Andrew Williams, III (deceased)	2/21/2023	\$63,115.92	\$0.00
Town of Beulah	Bertha Thomas	2/29/2024	\$12,573.42	\$12,573.42
<b>Chickasaw County</b>				
City of Houston	Kathy Smith	2/26/2021	\$131,697.00	\$2,810.00
City of Houston	Willie Mae McKinney	4/28/2021	\$10,871.13	\$10,871.13
City of Houston	Shenia Jones	4/28/2021	\$10,871.13	\$10,871.13
City of Houston	Barry Springer	4/30/2021	\$10,871.13	\$10,871.13
City of Houston	Frank Thomas	4/30/2021	\$10,871.13	\$10,871.13
Chickasaw Co. BOS	Anderson McFarland	7/12/2023	\$750.48	\$750.48
Chickasaw Co. BOS	Russell Brooks	7/12/2023	\$750.48	\$0.00
Chickasaw Co. BOS	A.L. Adair	7/12/2023	\$750.46	\$0.00
<b>Clarke County</b>				
Sheriff's Department	Gary Kelly	3/16/2020	\$1,680.41	\$0.00
<b>Coahoma County</b>				
Clarksdale Public Utilities	Maple Melton	12/14/2015	\$3,871.92	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Coahoma Co. Comm. College	Gwendolyn Jefferson, Stacie Neal	9/21/2018	\$981,600.64	\$0.00
Coahoma Co. Tourism Comm.	Kappi Allen	5/29/2019	\$142,524.35	\$5,850.00
Clarksdale Public Utilities	Shoral Bounds	6/3/2022	\$182,711.97	\$11,448.00
<b>Copiah County</b>				
Department of Human Resources	Jan Coleman	6/7/2019	\$10,187.53	\$0.00
<b>Covington County</b>				
SW Covington VFD	Jerry Warren	7/21/2014	\$20,618.86	\$0.00
State Veterans Affairs Board	Brittney Ransom	7/2/2019	\$15,505.47	\$120.00
Town of Mount Olive	Cliff Kelly	9/5/2023	\$17,861.47	\$17,861.47
<b>Forrest County</b>				
N.R. Burger Middle School	Sheva Bland	1/9/2017	\$4,763.10	\$0.00
MS Military Department	Jerry Howard	9/11/2015	\$157,385.40	\$180.00
MS Dept. of Corrections	Dendrick Hurd	12/8/2021	\$8,667.50	\$0.00
MS. Dept of Employment Security	Sharccara McNair	4/12/2024	\$31,763.85	\$0.00
<b>Franklin County</b>				
Town of Roxie	Amanda Lewis	2/9/2021	\$109,425.77	\$0.00
<b>Greene County</b>				
MS Dept. of Employment Security	Aubrey Martinez John Evans	11/28/2022 12/1/2022	\$16,702.97	\$3,578.58
<b>Hancock County</b>				
Justice Court	Dana Beaman	7/28/2017	\$197,408.94	\$1,200.00
<b>Harrison County</b>				
South MS Regional Center	Dr. Pam Baker	6/27/2012	\$423,801.15	\$0.00
MS Dept. of Marine Resources	William W. Walker	11/7/2013	\$362,689.14	\$52,025.45
MS Dept. of Marine Resources	Joseph Ziegler, Jr.	11/7/2013	\$258,268.75	\$0.00
Harrison Co. School District	Rita Franke	4/30/2019	\$4,990.19	\$0.00
City of Gulfport	Courtney Page	8/25/2016	\$3,106.28	\$0.00
MS Assc. Of School Resource Off.	Paul Cannette	11/14/2017	\$244,819.78	\$4,800.00
MS Dept. of Health	Casey Craven	12/19/2019	\$2,282.19	\$0.00
Biloxi Public School Dist.	Mike Ludlow	5/5/2021	\$6,678.32	\$0.00
<b>Hinds County</b>				
MS Agribusiness Council	Michael Walters	8/1/2005	\$132,385.13	\$0.00
MS Auctioneer Commission	Kamela Remsen	7/11/2018	\$74,151.97	\$0.00
MS Board of Animal Health	Chris Smith	1/23/2019	\$33,892.54	\$0.00
MS Athletic Commission	John Lewis	12/18/2020	\$7,748.45	\$0.00
Hinds Co. BOS	Marketa Graham	11/10/2021	\$9,661.44	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Hinds Co. BOS	Sudie Teague-Jones	2/22/2022	\$143,459.32	\$5,000.00
Hinds Co. BOS	Cedric Cornelius	2/22/2022	\$216,227.28	\$0.00
Hinds Co. BOS	Toni Johnson	2/18/2022	\$25,893.18	\$3,900.00
MS Parole Board	Betty Lou Jones, Steve Pickett	9/16/2021	\$61,790.75	\$0.00
MS Dept. of Human Services	Brett DiBiase	10/12/2021	\$225,950.00	\$0.00
MS Dept. of Human Services	John Davis	10/12/2021	\$96,312,774.27	\$0.00
MS Dept. of Human Services	Nancy New	10/12/2021	\$2,588.67	\$0.00
MS Dept. of Human Services	Zak New	10/12/2021	\$74,118.24	\$0.00
MS Dept. of Human Services	Brett Favre, Robert Culumber	10/12/2021	\$828,000.00	\$0.00
MS Dept. of Human Services	Austin Smith	10/12/2021	\$378,791.07	\$0.00
MS Dept. of Human Services	Brian Jeff Smith	10/12/2021	\$674,715.50	\$0.00
MS Dept. of Human Services	Jacob Black	5/26/2022	\$3,648,557.60	\$0.00
MS Dept. of Human Services	Marcus Dupree	10/12/2021	\$789,534.07	\$0.00
MS Dept. of Human Services	Nicholas Coughlin	10/12/2021	\$237,914.91	\$0.00
MS Dept. of Human Services	Ted DiBiase, Sr.	10/12/2021	\$722,299.20	\$0.00
MS Dept. of Human Services	Ted DiBiase, Jr.	10/12/2021	\$3,902,883.88	\$0.00
MS Dept. of Human Services	Janice Jelks, Delinda Robinson, Jan Vaughn, Jannis Williams	10/12/2021	\$75,260.79	\$0.00
MS Dept. of Human Services	Nancy New, Zack New, Jess New, Brian Bledsoe, Susan Floyd, Elizabeth Purifoy, Buddy Strickland	10/12/2021	\$68,159,479.79	\$0.00
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
Hinds Co. BOS	Undare Kidd, Trafonda Kidd	5/24/2022	\$49,653.52	\$0.00
City of Bolton	Sheila Williams	2/20/2024	\$35,882.59	\$35,882.59
<b>Holmes County</b>				
MS Dept. of Health	Willie Anderson	2/19/2019	\$2,009.60	\$0.00
Sheriff's Department	Kimberly Landfair	8/23/2019	\$39,358.61	\$0.00
Board of Supervisors	Eddie Carthan	4/17/2019	\$184,184.12	\$0.00
Holmes Co. School District	Cheryl Peoples	6/30/2022	\$46,937.68	\$0.00
Holmes Co. School District	James Henderson	6/30/2022	\$90,677.18	\$0.00
Holmes Co. School District	Anthony Anderson	6/30/2022	\$24,623.90	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Holmes Co. School District	Louise Winters	6/30/2022	\$13,523.90	\$0.00
Holmes Co. School District	William Elder Dean, Jr.	6/30/2022	\$13,523.89	\$0.00
Holmes Co. School District	April Jones	6/30/2022	\$13,523.89	\$0.00
<b>Humphreys County</b>				
Elected County Official	Lawrence Browder (deceased)	1/14/2019	\$279,764.16	\$0.00
<b>Itawamba County</b>				
MS Community College Board	Eureda (Edie) Washington	10/18/2021	\$864,918.72	\$0.00
MS Community College Board	David Schock, Jennifer Schock	10/18/2021	\$864,918.72	\$0.00
MS Community College Board	Dr. Joe Lowder	10/18/2021	\$12,818.28	\$0.00
MS Community College Board	Itawamba Community College c/o Dr. Jay Allen	10/18/2021	\$166,637.84	\$0.00
MS Community College Board	Itawamba Community College c/o Dr. Jay Allen	10/18/2021	\$1,271,732.98	\$0.00
Itawamba Co. Soil and Water	Polly Tutor	3/10/2021	\$37,215.02	\$0.00
<b>Jackson County</b>				
Keys Vocational Center	Linda Smeby	**	\$9,113.85	\$811.37
MS Dept. of Wildlife, Fisheries & Parks	Ben Hare	9/10/2013	\$6,007.41	\$0.00
City of Ocean Springs	Andre Kaufman	8/13/2018	\$38,863.30	\$0.00
City of Ocean Springs	Allan Ladiner	8/13/2018	\$9,296.53	\$0.00
Jackson Co. Emergency Services	Roger Gibson	3/9/2017	\$3,912.71	\$0.00
Jackson Co. Emergency Services	Cheryl McLeod	3/7/2017	\$1,148.98	\$0.00
Sheriff's Department	Cherie Ward	3/3/2018	\$2,970.00	\$0.00
Gautier Police Dept.	Eric Maye	1/11/2023	\$1,433.34	\$681.00
<b>Jasper County</b>				
Town of Bay Springs	Randy James	2/12/2019	\$325,561.84	\$897.37
<b>Jefferson County</b>				
Elected County Official	Burnell Harris	10/17/2007	\$857,966.42	\$22,000.00
<b>Jefferson Davis County</b>				
Jefferson Davis County	Linda Speights	9/8/2014	\$5,607.18	\$0.00
Jefferson Davis County	O'Neal Hawthorn	9/8/2014	\$6,922.07	\$0.00
Jefferson Davis County	Deandra Clavo	9/8/2014	\$6,391.41	\$0.00
Jefferson Davis County	Carolyn Rhodes	9/8/2014	\$6,922.91	\$0.00





<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Town of Prentiss	Glenda Gail Williams	8/27/2013	\$115,786.81	\$460.00
<b>Jones County</b>				
Chancery Clerk's Office	Natalie Brooke Ward	12/16/2008	\$307,985.48	\$1,100.00
Jones County BOS	Roland Graham	7/20/2020	\$14,442.18	\$0.00
Jones County	Estate of William Garick (deceased)	11/3/2021	\$168,411.64	\$0.00
MS Rental Assistance For Mississippians Program (RAMP)	Christy Gomez	2/29/2024	\$108,851.33	\$0.00
MS Rental Assistance For Mississippians Program (RAMP)	Larry Hodge	2/29/2024	\$26,565.70	\$0.00
<b>Kemper County</b>				
Kemper Co. Public School District	Catherine Cole	4/21/2016	\$85,582.97	\$0.00
<b>Lafayette County</b>				
City of Oxford	Allen Anthony Jones	9/24/1998	\$53,422.38	\$3,250.00
University of Mississippi	James Thomas	12/1/2020	\$1,912.42	\$0.00
<b>Lamar County</b>				
Tax Collector's Office	Susie Dobson	9/24/2015	\$30,551.60	\$50.00
Oloh Vol. Fire Department	Michelle Barefoot	8/30/2017	\$40,693.84	\$0.00
<b>Lauderdale County</b>				
Meridian Public School District	Judy Radcliff	12/2/2005	\$287,277.10	\$15,760.71
Meridian Community College	Sandra Gail Young	8/24/2015	\$202,919.72	\$0.00
Lauderdale Co. Sheriff's Office	Carl Spears	8/30/2017	\$11,162.72	\$0.00
Meridian Police Dept.	Sidney Coleman	5/27/2020	\$5,590.31	\$0.00
Meridian Police Dept.	Tenesia Evans	5/27/2020	\$17,278.38	\$0.00
Meridian Police Dept.	Dareall Thompson	5/27/2020	\$25,088.66	\$0.00
City of Meridian	Dareadell Thompson	5/27/2020	\$1,824.35	\$0.00
City of Meridian	Stacey Thompson	5/27/2020	\$2,132.58	\$0.00
Meridian Police Dept.	Erica Harmon	5/27/2020	\$8,227.00	\$0.00
Meridian Police Dept.	James Arrington	5/27/2020	\$37,189.98	\$0.00
<b>Lawrence County</b>				
Soil and Water Conservation Dist.	Brandy Davis	3/4/2019	\$18,993.05	\$545.75
Lawrence Co. Tax Collector's Office	Hollie Summers	11/16/2023	\$48,855.37	\$48,855.37



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
<b>Lee County</b>				
Town Creek Master Water Mgmt. Dist.	Jim Bucy	3/4/2019	\$88,035.46	\$0.00
Town Creek Master Water Mgmt. Dist.	John Morgan, Jr. (deceased)	3/4/2019	\$103,040.51	\$0.00
Town Creek Master Water Mgmt. Dist.	Kenneth Oswalt	3/4/2019	\$95,625.98	\$0.00
Town Creek Master Water Mgmt. Dist.	Luther Oswalt	3/4/2019	\$23,565.43	\$0.00
Town Creek Master Water Mgmt. Dist.	Michael Pannell	3/4/2019	\$90,810.70	\$0.00
Town Creek Master Water Mgmt. Dist.	James Robinson	3/4/2019	\$85,836.57	\$0.00
Town Creek Master Water Mgmt. Dist.	Teresa Winters	3/4/2019	\$24,323.30	\$0.00
<b>Leflore County</b>				
City of Greenwood	Erica Scott	6/18/2018	\$22,911.71	\$0.00
City of Itta Bena	Lacheronda Spivey	11/9/2015	\$149,088.22	\$250.00
Leflore County	Anjuan Brown	11/9/2021	\$28,270.80	\$0.00
Leflore County	Robert Collins	11/9/2021	\$28,270.80	\$0.00
Leflore County	Reginald Moore	11/9/2021	\$28,270.80	\$0.00
Leflore County	Eric Mitchell	11/9/2021	\$28,270.80	\$0.00
Leflore County	Karyn Burrus	1/19/2022	\$683.82	\$0.00
<b>Lincoln County</b>				
Elected County Official	Tillmon Bishop	5/14/2019	\$165,813.11	\$0.00
<b>Lowndes County</b>				
Columbus-Lowndes Co. Airport	Billy Scarbrough	5/21/2018	\$14,490.81	\$0.00
City of Columbus	Milton Rawle, Jr. (deceased)	8/17/2020	\$354,896.27	\$0.00
<b>Madison County</b>				
Canton Municipal Utilities	Kenny Wayne Jones	10/10/2018	\$78,612.81	\$0.00
Canton Municipal Utilities	Cleveland Anderson	10/16/2018	\$126,190.53	\$0.00
Canton Municipal Utilities	Charles Morgan	10/16/2018	\$124,889.87	\$0.00
Canton Municipal Utilities	L.C. Slaughter	10/16/2018	\$126,061.40	\$0.00
Canton Municipal Utilities	Charles Weems (deceased)	10/16/2018	\$126,827.38	\$0.00
Canton Municipal Utilities	Cleotha Williams	10/16/2018	\$126,241.58	\$0.00
Canton Municipal Utilities	Jewel Williams	10/16/2018	\$1,472.18	\$0.00
Canton Municipal Utilities	Salbrina Wright	10/16/2018	\$1,239.50	\$0.00
<b>Marion County</b>				
Columbia School District	Marquette Magee	10/16/2016	\$4,718.05	\$0.00
<b>Marshall County</b>				
City of Potts Camp	Paula Mansell	2/9/2018	\$188,532.22	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Red Banks VFD	Linda Mannon	10/14/2021	\$47,229.12	\$0.00
Red Banks VFD	Odis Mitchell Pruitt	10/14/2021	\$4,037.13	\$30.00
Marshall Co. School District	Dana Walker	10/24/2022	\$53,594.68	\$500.00
City of Byhalia	Delainer Richmond	9/5/2023	\$6,497.26	\$6,497.26
City of Byhalia	Deborah Weathers	9/5/2023	\$8,062.07	\$8,062.07
City of Byhalia	William Rose	9/5/2023	\$5,187.53	\$5,187.53
City of Byhalia	William Crane	9/5/2023	\$5,238.49	\$5,238.49
<b>Neshoba County</b>				
County Official	Jill Watkins	6/26/2015	\$459,630.65	\$0.00
County Official	Tammy Gomillion	6/26/2015	\$444,834.56	\$4,600.00
County Official	Julie Faye Russell	6/26/2015	\$449,130.47	\$18,000.00
<b>Newton County</b>				
MS State Veterans Affairs Board	Henry Gruno	3/5/2021	\$29,818.76	\$0.00
Newton Co. BOS	Shannon Taylor	9/27/2023	\$16,263.72	\$0.00
<b>Oktibbeha County</b>				
Mississippi State University	Dr. Susan Holder	10/25/2016	\$81,946.47	\$0.00
Oktibbeha Co. BOS	Thomas Smith	3/24/2021	\$657.20	\$0.00
<b>Panola County</b>				
Coles Point VFD	Martha Chrestman	9/5/2013	\$58,372.57	\$0.00
MS Dept. of Transportation	Connie Shegog	12/7/2015	\$12,751.02	\$0.00
MS Dept. of Transportation	Torrie Willey	12/7/2015	\$101.36	\$0.00
<b>Pearl River County</b>				
Pearl River Co. School Dist.	Darlene Comesana	3/23/2011	\$92,394.75	\$0.00
Pearl River Co. Crime Stoppers	Michelle McBride	3/22/2021	\$82,416.37	\$0.00
Pearl River Co.	Reggie Hanberry	3/30/2023	\$3,903.39	\$0.00
<b>Pike County</b>				
City of McComb	Greta Patterson	**	\$1,018,375.00	\$7,200.00
Town of Summit	Jesse Simmons	9/21/2021	\$9,188.86	\$0.00
<b>Pontotoc County</b>				
County Official	Gretchin Moody	9/12/2017	\$333,150.98	\$1,700.00
<b>Prentiss County</b>				
NE MS Community College	Seleta Howell	11/4/2008	\$76,607.41	\$0.00
NE MS Community College	Amy Haynie	11/17/2020	\$68,762.87	\$350.00
<b>Quitman County</b>				
Quitman County School District	Linder Howze-Campbell	1/30/2020	\$72,031.44	\$0.00
City of Marks	Pamela McNutt	1/25/2024	\$282,714.58	\$50,000.00
<b>Rankin County</b>				
City of Pearl	Kathy Dennis	9/19/2017	\$238,345.19	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Town of Terry	Roderick Nicholson	12/2/2014	\$56,966.27	\$0.00
Mississippi State Hospital	Dr. Maxie Gordon	4/22/2021	\$26,781.41	\$0.00
Mississippi State Hospital	Roger Lofton	1/10/2024	\$2,671.75	\$0.00
Mississippi Lottery Corporation	Hope Bishop	11/7/2023	\$187,738.85	\$248.69
Mississippi Department of Employment Security	Brandon Williams	5/6/2024	\$3,855.75	\$0.00
Mississippi Department of Employment Security	Miranda Trulove	5/7/2024	\$3,855.75	\$0.00
Mississippi Department of Employment Security	Misty Burgess	2/12/2024	\$37,499.02	\$150.00
<b>Scott County</b>				
Board of Supervisors	Tony Macon	12/1/2020	\$68,021.97	\$1,020.00
<b>Simpson County</b>				
Simpson County Justice Court	Effie Ramsey	4/8/2024	\$1,348.05	\$0.00
<b>Stone County</b>				
Stone County	Scott Strickland	9/27/2021	\$28,758.53	\$0.00
Stone County	Dale Bond	9/27/2021	\$36,085.32	\$0.00
Stone County	Lance Pearson	9/27/2021	\$29,805.33	\$0.00
Stone County	Daniel Harris	9/27/2021	\$24,698.22	\$0.00
Stone County	Clark Byrd	9/27/2021	\$36,085.32	\$0.00
Stone County	Jeffrey O'Neal	9/27/2021	\$335,353.61	\$1,100.00
<b>Sunflower County</b>				
City of Indianola	Tina Parker	2/15/2013	\$66,118.18	\$0.00
MS Dept. of Education	Carol Jackson	8/13/2021	\$109,124.59	\$0.00
<b>Tallahatchie County</b>				
Town of Tutwiler	Renetha Frieson	9/20/2017	\$7,608.52	\$0.00
Town of Tutwiler	John Jackson	6/20/2024	\$280,329.23	\$0.00
<b>Tate County</b>				
Town of Coldwater	Wayne Hayes	8/7/2017	\$795.36	\$0.00
Town of Coldwater	George Nangah	1/17/2019	\$302,973.19	\$0.00
<b>Tunica County</b>				
Tunica Co. BOS	Mardis Jones	2/22/2021	\$1,081,143.07	\$0.00
<b>Union County</b>				
County Official	Stacy Frazier	4/4/2019	\$16,960.35	\$0.00
County Official	Jennifer Galloway	10/24/2016	\$284,680.64	\$0.00
<b>Warren County</b>				
Tax Assessor's Office	Paula Hunt	5/24/2019	\$165,329.98	\$1,225.50
<b>Washington County</b>				
Greenville Port Commission	Nedra Pittman	10/13/2006	\$89,881.97	\$0.00
Greenville Port Commission	Walter Lee Brown	10/13/2006	\$27,640.36	\$0.00
Town of Arcola	Elnora Slater	1/21/2011	\$93,094.30	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
City of Greenville	Sandra Yvette Yeager	10/23/2013	\$115,892.62	\$0.00
City of Greenville	Corey Holmes	6/7/2023	\$60,192.74	\$0.00
City of Greenville	Alfred Rankin, Sr.	6/7/2023	\$60,358.24	\$0.00
City of Greenville	Donald Rainwater	6/14/2023	\$35,503.53	\$0.00
City of Greenville	Mel Covington, Jr.	6/7/2023	\$60,358.24	\$0.00
City of Greenville	Mario Kirksey	6/7/2023	60,358.24	\$0.00
City of Greenville	Thomas Nall, Sr.	6/7/2023	60,358.24	\$0.00
<b>Wayne County</b>				
City of Waynesboro	Gloria Cooley	6/15/2017	\$223,455.01	\$1,195.00
<b>Wilkinson County</b>				
Board of Supervisors	Estate of Thomas Tolliver, Jr.	11/27/2018	\$673,094.91	\$0.00
<b>Yalobusha County</b>				
Mississippi Beef Processors	Richard N. Hall, Jr./James Draper	**	\$765,689.59	\$13,023.48
Yalobusha General Hospital	Katie Rotenberry	10/1/2021	\$100,966.03	\$6,000.00
Yalobusha Health Services	Melissa Cook	12/8/2022	\$102,089.74	\$5,500.00
<b>Yazoo County</b>				
Yazoo Co. Convention & Visitors Bureau	Karen Smith	**	\$37,587.51	\$0.00
Yazoo County Chamber of Commerce	Carolyn Coates	**	\$39,517.38	\$0.00
				<b>\$437,443.68</b>
<b>** No demand served - Amount represents Court Ordered Restitution</b>				
For detailed information relating to criminal charges, sentences, etc. see exception report dated 6/30/2022 for exceptions with demand dates 6/30/2022 or earlier, for all other exceptions see exception report for the fiscal year in which the demand was issued.				



## **EXCEPTIONS TAKEN BY THE GOVERNMENT ACCOUNTABILITY DIVISION**



*There were no exceptions taken by the Government Accountability Division for Fiscal Year 2025.*



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Issaquena.....	None	Perry .....	None		



**Office of the State Auditor**  
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