

MISSISSIPPI

AUDIT EXCEPTIONS REPORT For Fiscal Year 2026



SHAD WHITE
State Auditor

Jeff Joel
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 2026.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2026

**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

July 31, 2026

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 2026, 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 2026. The full report can be accessed at <http://www.osa.ms.gov/documents/investigative/inv2026.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 expenses, understated revenues, overstated expenses, and unreimbursed payroll expenses totaling **\$64,736.00**. These exceptions involved disallowed expenses, understatement of revenues, overstatement of expenses, and failure to reimburse payroll expenses by chancery clerks and circuit clerks, and are recorded as “paid in full and settled to the appropriate fund directly.” A chancery clerk claimed unallowable expenses totaling \$19,501.00 for which no payments have been received.

The Investigations Law Enforcement Division issued eighty-seven formal demands for a total of **\$10,931,055.80** and recovered misspent or embezzled funds totaling **\$1,013,774.88**.¹

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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July 31, 2026

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 issued on MTC in 2022 relating to another prison. My office issued additional demands in Fiscal Year 2026 totaling more than \$7.4 million relating to three prisons operated by MTC for MDOC. These demands have been sent over to the Attorney General's Office for litigation and recovery.

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 totaling **\$96,312,774.27**. Those demands were turned over to the Attorney General's Office for enforcement, and only **\$18,000.00** was recovered in Fiscal Year 2026.

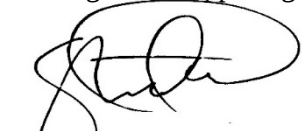
The total amount of funds recovered by the Office of the State Auditor or returned to a government entity as a result of an OSA investigation for the Fiscal Year ending June 30, 2026, was **\$1,096,510.88**.

As you know, I do not have the power to prosecute our demands in court. A prosecutor must do that. During my time in office, the Office of the State Auditor has issued demands in 103 cases — not including the cases and demands associated with the DHS case referenced above — that have not been paid in full. These demands were sent to the Attorney General to initiate litigation. No action has been taken by the Attorney General on 95 of the 103 cases. These demands have an outstanding balance of **\$15,792.926.25**.

Until the Attorney General recovers the funds or formally notifies us of the final disposition of these cases, we will continue to monitor the outstanding demands and report the current outstanding balance of **\$112,105,700.52** as unresolved until the appropriate action is taken.

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', written over a horizontal line.

Shad White
State Auditor



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EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION



ATTALA COUNTY**COUNTY OFFICIAL****Former Circuit Clerk, Lula Thompson****\$23,574.00**

Overstated expenses on financial report.

Status: Paid in full and settled to the appropriate fund directly.**CHOCTAW COUNTY****COUNTY OFFICIAL****Chancery Clerk, Steve Montgomery****\$14,774.00**

Understated revenues and claimed unallowable expenses on financial report.

Status: Paid in full and settled to the appropriate fund directly.**CLARKE COUNTY****COUNTY OFFICIAL****Former Chancery Clerk, Angie Chisolm-Gibbs****\$19,501.00**

Claimed unallowable expenses on financial report.

Status: No payments have been received.**MONTGOMERY COUNTY****COUNTY OFFICIAL****Chancery Clerk, Ryan Wood****\$23,026.00**

Unreimbursed payroll expenses on financial report.

Status: Paid in full and settled to the appropriate fund directly.**SCOTT COUNTY****COUNTY OFFICIAL****Circuit Clerk, Rebecca “Becky” Gray****\$3,362.00**

Understated revenues 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**



ADAMS COUNTY**CITY OF NATCHEZ****Former Accounts Receivable Clerk, Rebekah Turner****\$80,975.90**

Embezzlement

Status: On September 8, 2025, Turner was indicted on one count of Embezzlement. A formal demand in the amount of \$80,975.90 was issued on October 6, 2025. On January 22, 2026, Turner pled guilty and was sentenced to 20 years with 19 suspended, 5 years of post-release supervision, and ordered to pay \$5,000.00 in fines and court costs. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

COUNTY OFFICIAL**Circuit Clerk, Eva Givens****\$51,451.46**

Over the Cap Payments

Status: A formal demand in the amount of \$51,451.46 was issued on December 10, 2025. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

BENTON COUNTY**TOWN OF HICKORY FLAT****Former Mayor, Diane Grist****\$9,072.45**

Misappropriation of Funds

Status: A formal demand in the amount of \$9,072.45 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

Former Town Clerk, Stephaine Churchill**\$1,051.60**

Misappropriation of Funds

Status: A formal demand in the amount of \$1,051.60 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

CALHOUN COUNTY**CALHOUN CITY****Former City Clerk, Nellie Pratt****\$14,262.28**

Misappropriation of Funds

Status: A formal demand in the amount of \$14,262.28 was issued on May 12, 2026. For Fiscal Year 2026, no payments have been received.



COAHOMA COUNTY**COUNTY OFFICIALS**

Supervisor, Derrell Washington **\$4,590.72**
Misappropriation of Funds

Status: A formal demand in the amount of \$4,590.72 was issued on May 14, 2026. For Fiscal Year 2026, no payments have been received.

Supervisor, Jesse Harris **\$752.06**
Misappropriation of Funds

Status: A formal demand in the amount of \$752.06 was issued on May 18, 2026. For Fiscal Year 2026, no payments have been received.

Former Supervisor, Johnny Newson **\$3,838.66**
Misappropriation of Funds

Status: A formal demand in the amount of \$3,838.66 was issued on May 14, 2026. For Fiscal Year 2026, no payments have been received.

Supervisor, Pat Davis **\$4,003.81**
Misappropriation of Funds

Status: A formal demand in the amount of \$4,003.81 was issued on May 14, 2026. For Fiscal Year 2026, no payments have been received.

Supervisor, Paul Pearson **\$4,590.73**
Misappropriation of Funds

Status: A formal demand in the amount of \$4,590.73 was issued on May 14, 2026. For Fiscal Year 2026, no payments have been received.

Former Supervisor, Roosevelt Lee **\$3,838.66**
Misappropriation of Funds

Status: A formal demand in the amount of \$3,838.66 was issued on May 14, 2026. For Fiscal Year 2026, no payments have been received.

Supervisor, Will Young **\$752.06**
Misappropriation of Funds

Status: A formal demand in the amount of \$752.06 was issued on May 18, 2026. For Fiscal Year 2026, no payments have been received.



CLAIBORNE COUNTY**CITY OF PORT GIBSON****Mayor, Willie White****\$7,312.04**

Misappropriation of Funds

Status: A formal demand in the amount of \$7,312.04 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

DESOTO COUNTY**CITY OF HERNANDO****Former City Clerk Pamela Pyle****\$17,578.32**

Misappropriation of Funds

Status: A joint and several demand in the amount of \$17,578.32 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

Court Clerk, Cassaundra Perry**\$17,578.32**

Misappropriation of Funds

Status: A joint and several demand in the amount of \$17,578.32 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

DESOTO COUNTY CRIME STOPPERS**Coordinator, Larry Holland****\$14,191.40**

Misappropriation of Funds

Status: A formal demand in the amount of \$14,191.40 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

GREENE COUNTY**MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY****Doug Carroll****\$72,144.38**

Conspiracy to Commit Wire Fraud

Conspiracy to Commit Theft of Government Money or Property

Theft of Government Property

Status: On May 21, 2025, Carroll was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$72,144.38 was issued on August 28, 2025. On January 27, 2026, Carroll pled guilty to one count of



GREENE COUNTY Cont'd

Conspiracy to Commit Wire Fraud. For Fiscal Year 2026, no payments have been received. Sentencing is pending.

Rosalynn Johnson**\$73,466.26**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property

Status: On May 21, 2025, Johnson was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$73,466.26 was issued on November 4, 2025. For Fiscal Year 2026, no payments have been received. Trial is pending.

David Spencer**\$61,806.84**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property

Status: On May 21, 2025, Spencer was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$61,806.84 was issued on July 8, 2025. On February 10, 2026, Spencer pled guilty to one count of Theft of Government Property and was sentenced on May 28, 2026, to 5 years supervised probation and ordered to pay joint and several restitution in the amount of \$20,711.00. For Fiscal Year 2026, no payments have been received.

Jeffrey Richardson**\$72,144.38**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property

Status: On May 21, 2025, Richardson was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$72,144.38 was issued on August 29, 2025. On January 28, 2026, Richardson pled guilty to one count of Conspiracy to Commit Wire Fraud and was sentenced on May 21, 2026, to 39 months in the custody of the Federal Bureau of Prisons. For Fiscal Year 2026, no payments have been received.

Aaron Sanders**\$150,972.20**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property



GREENE COUNTY Cont'd

Status: On May 21, 2025, Sanders was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$150,972.20 was issued on August 28, 2025. On February 12, 2026, Sanders pled guilty to one count of Conspiracy to Commit Wire Fraud. For Fiscal Year 2026, no payments have been received. Sentencing is pending.

Adrian Wilson**\$150,972.20**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property

Status: On May 21, 2025, Wilson was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$150,972.20 was issued on August 28, 2025. On February 19, 2026, Wilson pled guilty to one count of Conspiracy to Commit Wire Fraud and was sentenced on June 23, 2026, to 60 months in the custody of the Federal Bureau of Prisons, and 3 years supervised release. Wilson was ordered to pay joint and several restitution in the amount of \$90,043.00. For Fiscal Year 2026, no payments have been received.

Kev'veonta Short**\$151,936.52**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property

Status: On May 21, 2025, Short was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$151,936.52 was issued on September 9, 2025. On February 26, 2026, Short pled guilty to one count of Conspiracy to Commit Wire Fraud and was sentenced on July 16, 2026, to 10 months in the custody of the Federal Bureau of Prisons and received credit for time served, 3 years post-release supervision. Short was ordered to pay joint and several restitution in the amount of 11,614.00. For Fiscal Year 2026, no payments have been received.

Vicki Page**\$150,972.20**

Conspiracy to Commit Wire Fraud
Conspiracy to Commit Theft of Government Money or Property
Theft of Government Property

Status: On May 21, 2025, Page was indicted on one count each of Conspiracy to Commit Wire Fraud, Conspiracy to Commit Theft of Government Money or Property, and Theft of Government Property. A joint and several demand in the amount of \$150,972.20 was issued on August 6, 2025. On April 29, 2026, Page pled guilty to one count of Conspiracy



GREENE COUNTY Cont'd

to Engage in an Unlawful Money Transmission Business. For Fiscal Year 2026, no payments have been received. Sentencing is pending.

GRENADA COUNTY**CITY OF GRENADA****Mayor, Charles Latham****\$3,903.66**

Misappropriation of Funds

Status: A formal demand in the amount of \$3,903.66 was issued on May 12, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Former Interim City Manager, Charles Weathers**\$419.01**

Misappropriation of Funds

Status: A formal demand in the amount of \$419.01 was issued on May 12, 2026. For Fiscal Year 2026, no payments have been received.

Councilman, Eric Harris**\$13,392.99**

Misappropriation of Funds

Status: A formal demand in the amount of \$13,392.99 was issued on May 12, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Councilman, Fredreick Wilson**\$33,318.41**

Misappropriation of Funds

Status: A formal demand in the amount of \$33,318.41 was issued on May 12, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Councilman, Lewis Johnson**\$10,645.61**

Misappropriation of Funds

Status: A formal demand in the amount of \$10,645.61 was issued on June 10, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Attorney, Mary Brown**\$864.23**

Misappropriation of Funds



GRENADA COUNTY Cont'd

Status: A formal demand in the amount of \$864.23 was issued on June 10, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Former Executive Secretary/Interim City Manager, Martha Profit **\$6,326.88**

Misappropriation of Funds

Status: A formal demand in the amount of \$6,326.88 was issued on May 12, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Councilman, Michael Smith **\$35,043.39**

Misappropriation of Funds

Status: A formal demand in the amount of \$35,043.39 was issued on May 13, 2026. For Fiscal Year 2026, no payments have been received.

Former City Manager, Stanford Amos **\$6,360.51**

Misappropriation of Funds

Status: A formal demand in the amount of \$6,360.51 was issued on May 20, 2026. For Fiscal Year 2026, no payments have been received.

Former City Clerk, Lois Freelon **\$54,852.85**

Misappropriation of Funds

Status: A formal demand in the amount of \$54,852.85 was issued on May 18, 2026. For Fiscal Year 2026 payment in the amount of \$4,852.85 has been received and returned to the appropriate deserving entities.

CITY OF GRENADA

Former Interim City Manager, Charles Weathers **\$524.92**

Misappropriation of Funds

Status: A formal demand in the amount of \$524.92 was issued on May 12, 2026. For Fiscal Year 2026, no payments have been received.

HARRISON COUNTY**MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY**

Shinka Stubbs **\$64,396.86**

Computer Fraud

Conspiracy to Defraud the State

Organized Theft or Fraud



HARRISON COUNTY Cont'd

Status: On February 12, 2026, Stubbs was indicted on one count each of Computer Fraud, Conspiracy to Defraud the State, and Organized Theft or Fraud. A joint and several demand in the amount of \$64,396.86 was issued on April 6, 2026. This case was transmitted to the Office of the Attorney General on June 25, 2026. For Fiscal Year 2026, no payments have been received.

Blair Stubbs **\$64,314.86**

Computer Fraud
Conspiracy to Defraud the State
Organized Theft or Fraud as a Habitual Offender

Status: On February 12, 2026, Stubbs was indicted on one count each of Computer Fraud, Conspiracy to Defraud the State, and Organized Theft or Fraud as a Habitual Offender. A joint and several demand in the amount of \$64,314.86 was issued on April 17, 2026. This case was transmitted to the Office of the Attorney General on June 25, 2026. For Fiscal Year 2026, no payments have been received.

Chadwick Stubbs **\$64,292.86**

Computer Fraud
Conspiracy to Defraud the State
Organized Theft or Fraud as a Habitual Offender

Status: On February 12, 2026, Stubbs was indicted on one count each of Computer Fraud, Conspiracy to Defraud the State, and Organized Theft or Fraud as a Habitual Offender. A joint and several demand in the amount of \$64,292.86 was issued on April 16, 2026. This case was transmitted to the Office of the Attorney General on June 25, 2026. For Fiscal Year 2026, no payments have been received.

MISSISSIPPI HIGHWAY PATROL

Former Trooper, Desmond Williams **\$5,446.71**

Unauthorized Time

Status: A formal demand in the amount of \$5,446.71 was issued on May 19, 2026. For Fiscal Year 2026, no payments have been received.

Former Trooper, Dale Decamp **\$6,700.94**

Unauthorized Time

Status: A formal demand in the amount of \$6,700.94 was issued on May 7, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.



HINDS COUNTY**MISSISSIPPI DEPARTMENT OF EDUCATION****Professional Development Coordinator, Amye Hoskins****\$23,172.87**

Unauthorized Time

Status: A formal demand in the amount of \$23,172.87 was issued on May 6, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

MISSISSIPPI BUREAU OF NARCOTICS**Former MBN Agent, Kevin Dear****\$1,443.86**

Misappropriation of Funds

Status: A formal demand in the amount of \$1,443.86 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

MISSISSIPPI DEPARTMENT OF HEALTH**Former Director of Health Surveillance, Sai Kurmana****\$96,249.85**

Conspiracy

Fraudulent Statements and Representations

Status: On February 20, 2026, Kurmana was indicted on one count of Conspiracy and four counts of Fraudulent Statements and Representations. A joint and several demand in the amount of \$96,249.85 was issued on March 30, 2026. This case was transmitted to the Office of the Attorney General on June 25, 2026. For Fiscal Year 2026, no payments have been received. Trial is pending.

Sudha Nimmala**\$96,249.85**

Conspiracy

Fraudulent Statements and Representations

Status: On February 20, 2026, Nimmala was indicted on one count of Conspiracy and four counts of Fraudulent Statements and Representations. A joint and several demand in the amount of \$96,249.85 was issued on March 30, 2026. This case was transmitted to the Office of the Attorney General on June 25, 2026. For Fiscal Year 2026, no payments have been received. Trial is pending.

MISSISSIPPI DEPARTMENT OF HEALTH**TDK Tax Services Owner, Verneshia Cody****\$162,923.61**

Mail Fraud

Uttering Forged/Counterfeit Instrument

Bribery

Status: On October 15, 2025, Cody was indicted on one count each of Mail Fraud, Uttering Forged/Counterfeit Instrument, and Bribery. A formal demand in the amount of \$162,923.61 was issued on March 18, 2026. On January 13, 2026, Cody pled guilty to one



HINDS COUNTY Cont'd

count of Mail Fraud and one count of Bribery and her plea was accepted by the court. Cody was ordered to pay restitution in the amount \$162,923.61. This case was transmitted to the Office of the Attorney General on March 18, 2026. For Fiscal Year 2026, no payments have been received. Sentencing is pending.

MISSISSIPPI DEPARTMENT OF CORRECTIONS**Management and Training Corporation****\$959,240.06**

Improper Staffing Credits

Status: A formal demand in the amount of \$959,240.06 was issued on March 5, 2026. This case was transmitted to the Office of the Attorney General on April 13, 2026. For Fiscal Year 2026, no payments have been received.

MAGCOR**CEO, Bradley Lum****\$26,566.09**

Embezzlement

Status: A demand in the amount of \$26,566.09 was issued on October 15, 2025. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

JACKSON COUNTY**COUNTY EMPLOYEE****Inventory Control Director, Nancy Anglada****\$6,522.26**

Embezzlement

Status: On August 27, 2025, Anglada was indicted on one count of Embezzlement. A formal demand in the amount of \$6,522.26 was issued on January 8, 2026. For Fiscal Year 2026, payment in the amount \$2,756.83 has been received.

JASPER COUNTY**COUNTY EMPLOYEE****Former Solid Waste Department Employee, Lacorsha Ellis****\$23,689.34**

Embezzlement

Status: On July 21, 2025, Ellis was indicted on one count of Embezzlement. A formal demand in the amount of \$23,689.34 was issued on July 24, 2025. This case was transmitted to the Office of the Attorney General on September 4, 2025. For Fiscal Year 2026, no payments have been received.



JEFFERSON DAVIS COUNTY**TOWN OF PRENTISS****Former City Clerk, Dana Jones****\$665,119.16**

Embezzlement
Alteration of Records
Computer Fraud

Status: On June 23, 2026, Jones was indicted on three counts of Embezzlement, one count of Alteration of Records, and ten counts of Computer Fraud. A formal demand in the amount of \$665,119.16 was issued on June 30, 2026. For Fiscal Year 2026, no payments have been received.

JONES COUNTY**ELLISVILLE STATE SCHOOL****Contract Employee, Felicia Hales****\$5,082.30**

Misuse of Public Property/Funds

Status: A formal demand in the amount of \$5,082.30 was issued on May 11, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

COUNTY EMPLOYEE**Former Jones County Road Foreman, Richard Creel****\$6,746.37**

Embezzlement
Conspiracy to Defraud
Intimidating a Witness

Status: On December 15, 2025, Creel was indicted on one count each of Embezzlement, Conspiracy to Defraud, and Intimidating a Witness. A joint and several demand in the amount of \$6,746.37 was issued on December 17, 2025. On May 4, 2026, Creel pled guilty to one count of Embezzlement and was sentenced to 5 years post-release supervision and ordered to pay \$4,925.24 in restitution, \$2,500.00 in fines, and \$427.50 in court cost. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Tommie Landrum**\$6,513.54**

Conspiracy to Defraud
Accessory Before the Fact

Status: On December 15, 2025, Landrum was indicted on one count each of Conspiracy to Defraud and Accessory Before the Fact. A joint and several demand in the amount of \$6,513.54 was issued on December 17, 2025. On May 4, 2026, Landrum pled guilty to one count of Conspiracy and one count of Accessory Before the Fact and was sentenced to



JONES COUNTY Cont'd

5 years with 2 years suspended after completion of 3 years of non-adjudicated probation and ordered to pay \$2,462.62 in restitution, \$2,500.00 in fines, and \$427.50 in court cost. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

CITY OF LAUREL**Former Public Works Director, Luther Russell****\$55,985.04**

Embezzlement

Tampering with Physical Evidence

Status: On February 23, 2026, Russell was indicted on one count each of Embezzlement and Tampering with Physical Evidence. A formal demand in the amount of \$55,985.04 was issued on March 4, 2026. For Fiscal Year 2026, payment in the amount of \$34,928.04 has been received and returned to the appropriate deserving entities.

KEMPER COUNTY**COUNTY EMPLOYEE****Road Manager, Gregory Williams****\$25,012.75**

Misuse of Public Property/Funds

Status: A formal demand in the amount of \$25,012.75 was issued on May 6, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

LAUDERDALE COUNTY**MISSISSIPPI DEPARTMENT OF CORRECTIONS****Management and Training Corporation****\$462,299.32**

Improper Staffing Credits

Status: A formal demand in the amount of \$462,299.32 was issued on March 5, 2026. This case was transmitted to the Office of the Attorney General on April 13, 2026. For Fiscal Year 2026, no payments have been received.

LEE COUNTY**TUPELO PUBLIC SCHOOL DISTRICT****Former Chief Financial Officer, Rachel Murphree****\$18,386.13**

Misappropriation of Funds

Status: A formal demand in the amount of \$18,386.13 was issued on May 8, 2026. For



LEE COUNTY Cont'd

Status: A formal demand in the amount of \$18,386.13 was issued on May 8, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

LEFLORE COUNTY**GREENWOOD LEFLORE CONSOLIDATED SCHOOL DISTRICT****Board of Trustees Member, Alice Hilliard****\$24,998.14**

Misappropriation of Funds

Status: A formal demand in the amount of \$24,998.14 was issued on May 14, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Board of Trustees Member, Kalanya Moore**\$24,998.16**

Misappropriation of Funds

Status: A formal demand in the amount of \$24,998.16 was issued on May 14, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Board of Trustees Member, Henry Fant (Deceased)**\$24,998.14**

Misappropriation of Funds

Status: A formal demand in the amount of \$24,998.14 was issued on May 20, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

MARSHALL COUNTY**TOWN OF BYHALIA****Former Alderman, Delainer Richmond****\$1,961.07**

Misappropriation of Funds

Status: A formal demand in the amount of \$1,961.07 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Alderman, Toni Mayes-Moore**\$1,961.07**

Misappropriation of Funds

Status: A formal demand in the amount of \$1,961.07 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.



MARSHALL COUNTY Cont'd

Former Alderman, William Crain **\$1,961.07**
Misappropriation of Funds

Status: A formal demand in the amount of \$1,961.07 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Alderman, William Rose **\$1,961.07**
Misappropriation of Funds

Status: A formal demand in the amount of \$1,961.07 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Clerk, Jennifer Moody **\$1,961.07**
Misappropriation of Funds

Status: A formal demand in the amount of \$1,961.07 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

COUNTY OFFICIAL

Former Supervisor, Keith Taylor **\$4,958.35**
Misappropriation of Funds/Property

Status: A formal demand in the amount of \$4,958.35 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

MARSHALL COUNTY SHERIFF'S OFFICE

Sheriff, Kenneth Dickerson **\$6,475.82**
Misappropriation of Funds

Status: A formal demand in the amount of \$6,475.82 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

MARSHALL COUNTY SCHOOL DISTRICT

Former H.W. Byers Athletic Director, Nick Coln **\$4,864.50**
Embezzlement

Status: On October 20, 2025, Coln was indicted on one count of Embezzlement. A formal demand in the amount of \$4,864.50 was issued on October 28, 2025. This case was transmitted to the Office of the Attorney General on March 17, 2026. For Fiscal Year 2026, no payments have been received. Trial is pending.



MONROE COUNTY**CITY OF AMORY****Water Department Foreman, Michael Troller****\$268.44**

Misappropriation of Funds/Property

Status: A formal demand in the amount of \$268.44 was issued on May 8, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

CITY OF ABERDEEN**City Clerk, Melissa Moore****\$1,093.33**

Misappropriation of Funds

Status: A formal demand in the amount of \$1,093.33 was issued on May 8, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

NOXUBEE COUNTY**CITY OF BROOKSVILLE****Mayor, Earlie Henley****\$186,385.73**

Embezzlement

Status: On September 19, 2025, Henley was indicted on one count of Embezzlement. A formal demand in the amount of \$186,385.73 was issued on September 25, 2025. For Fiscal Year 2026, payment in the amount of \$50,000.00 has been received and returned to the appropriate deserving entities.

City Clerk, Shaquita Malone**\$47,403.62**

Embezzlement

Status: On September 19, 2025, Malone was indicted on one count of Embezzlement. A formal demand in the amount of \$47,403.62 was issued on September 25, 2025. For Fiscal Year 2026, payment in the amount of \$13,343.82 has been received and returned to the appropriate deserving entities.

OKTIBBEHA COUNTY**OKTIBBEHA COUNTY TAX COLLECTOR'S OFFICE****Deputy Collector, Crystal Lawston****\$3,695.17**

Misappropriation of Funds

Status: A formal demand in the amount of \$3,695.17 was issued on May 8, 2026. For Fiscal Year 2026, no payments have been received.



OKTIBBEHA COUNTY Cont'd

Deputy Collector, Deborah Scott **\$3,540.67**
Misappropriation of Funds

Status: A formal demand in the amount of \$3,540.67 was issued on May 8, 2026. For Fiscal Year 2026, no payments have been received.

Former Deputy Collector, Emily Conn **\$4,906.30**
Misappropriation of Funds

Status: A formal demand in the amount of \$4,906.30 was issued on May 8, 2026. For Fiscal Year 2026, no payments have been received.

Former Deputy Collector, Julia Nowell **\$1,506.69**
Misappropriation of Funds

Status: A formal demand in the amount of \$1,506.69 was issued on May 8, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Tax Assessor/Collector, Jo Helen Walker **\$17,643.95**
Misappropriation of Funds

Status: A formal demand in the amount of \$17,643.95 was issued on May 8, 2026. For Fiscal Year 2026, no payments have been received.

PEARL RIVER COUNTY**CITY OF POPLARVILLE**

Former Police Officer, Ezell Arnold **\$3,324.59**
Embezzlement

Status: On September 10, 2025, Arnold was indicted on one count of Embezzlement. A formal demand in the amount of \$3,324.59 was issued on September 22, 2025. This case was transmitted to the Office of the Attorney General on March 17, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

SUNFLOWER COUNTY**NORTH SUNFLOWER MEDICAL CENTER**

Former NSMC Board of Trustees Member, Phil McNeer **\$1,226,562.28**
Embezzlement
Conspiracy



SUNFLOWER COUNTY Cont'd

False Representations
False Pretense

Status: On September 10, 2025, McNeer was indicted on one count each of Embezzlement, Conspiracy, False Representations, and False Pretense. A joint and several demand in the amount of \$1,226,562.28 was issued on September 16, 2025. For Fiscal Year 2026, payment in the amount of \$10,000.00 has been received and returned to the appropriate deserving entities

Chris Waldrup

Conspiracy **\$1,190,244.14**
False Representations
False Pretense

Status: On September 10, 2025, Waldrup, was indicted on one count each of Conspiracy, False Representations, and False Pretense. A joint and several demand in the amount of \$1,190,244.14 was issued on September 16, 2025. For Fiscal Year 2026, payment in the amount of \$10,000.00 has been received and returned to the appropriate deserving entities.

TALLAHATCHIE COUNTY**TOWN OF TUTWILLER**

Former Police Chief, Marion Bedford **\$1,230.00**
Misappropriation of Funds

Status: A formal demand in the amount of \$1,230.00 was issued on May 14, 2026. For Fiscal Year 2026, no payments have been received.

COUNTY EMPLOYEES

Road Department Mechanic, Willie Garner **\$6,661.06**
Embezzlement
Conspiracy

Status: On April 8, 2026, Garner was indicted on one count each of Embezzlement and Conspiracy. A formal demand in the amount of \$6,661.06 was issued on April 14, 2026. For Fiscal Year 2026, payment in the amount of \$3,469.72 has been received and returned to the appropriate deserving entities.

Road Department Mechanic, Willie Williams

Embezzlement
Conspiracy

Status: On April 8, 2026, Williams was indicted on one count each of Embezzlement and Conspiracy.



TATE COUNTY**TOWN OF COLDWATER****Former Mayor, Jessie Edwards****\$6,858.22**

Misappropriation of Funds

Status: A formal demand in the amount of \$6,858.22 was issued on May 5, 2026. For Fiscal Year 2026, demand has been paid in full and returned to the appropriate deserving entities.

Former Clerk, Nicole Johnson**\$67,294.44**

Misappropriation of Funds

Status: A formal demand in the amount of \$67,294.44 was issued on May 15, 2026. For Fiscal Year 2026, no payments have been received.

WALTHALL COUNTY**WALTHALL COUNTY CHANCERY CLERK'S OFFICE****Deputy Chancery Clerk, Norma Janine Forbes****\$13,483.17**

Embezzlement

Status: On April 20, 2026, Forbes was indicted on one count of Embezzlement. A formal demand in the amount of \$13,483.17 was issued on April 30, 2026. This case was transmitted to the Office of the Attorney General on June 25, 2026. For Fiscal Year 2026, no payments have been received.

WILKINSON COUNTY**CENTERVILLE POLICE DEPARTMENT****Former Police Officer, Patrick Harris****\$781.83**

Embezzlement

Status: On June 30, 2025, Harris was indicted on one count of Embezzlement. A formal demand in the amount of \$781.83 was issued on July 8, 2025. This case was transmitted to the Office of the Attorney General on September 4, 2025. On October 20, 2025, Harris pled guilty to one count of Embezzlement and was sentenced to 10 years with 10 years suspended to be served on post-release supervision, 5 years formal reporting post-release supervision and 5 years informal non-reporting post-release supervision, and ordered to pay \$771.12 in restitution, \$750.00 fine, and court costs. For Fiscal Year 2026, no payments have been received.

MISSISSIPPI DEPARTMENT OF CORRECTIONS**\$6,002,027.92****Management and Training Corporation**

Improper Staffing Credits



WILKINSON COUNTY Cont'd

Status: A formal demand in the amount of \$6,002,027.92 was issued on March 5, 2026. This case was transmitted to the Office of the Attorney General on April 13, 2026. For Fiscal Year 2026, no payments have been received.

YAZOO COUNTY**TOWN OF BENTONIA****Former Alderman, Steven Pigg****\$4,823.72**

Misappropriation of Funds

Status: A formal demand in the amount of \$4,823.72 was issued on May 5, 2026. For Fiscal Year 2026, no payments have been received.

MISSISSIPPI ACHIEVEMENT SCHOOL DISTRICT**Former Superintendent, Jermall Wright****\$10,696.14**

Misappropriation of Funds

Status: A formal demand in the amount of \$10,696.14 was issued on May 27, 2026. For Fiscal Year 2026, no payments have been received.



SUMMARY OF PRIOR YEAR EXCEPTIONS



Mississippi Office of the State Auditor Summary of Prior Year Exceptions Through 06/30/2026				
Entity	Subject	Demand Date	Demand Amount	Current Payments
Adams County				
MS Dept. of Health	James Walker	6/27/2018	\$51,319.65	\$0.00
Alcorn County				
Alcorn County	Dal Nelms	12/2/2014	\$308,244.71	\$1,600.00
Alcorn Co Tax Collector	Larry Ross	12/21/2020	\$69,155.23	\$0.00
Benton County				
Town of Hickory Flat	Stephaine Churchill	4/18/2022	\$104,256.92	\$3,166.50
Bolivar County				
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
City of Rosedale	Terry Collins	2/26/2025	\$938.96	\$0.00
Chickasaw County				
City of Houston	Kathy Smith	2/26/2021	\$131,697.00	\$2,720.00
Chickasaw Co. BOS	Russell Brooks	7/12/2023	\$750.48	\$0.00
Chickasaw Co. BOS	William Blissard	7/12/2026	\$750.48	\$0.00
Chickasaw Co. BOS	A.L. Adair	7/12/2023	\$750.46	\$0.00
Clarke County				
Sheriff's Department	Gary Kelly	3/16/2020	\$1,680.41	\$0.00
Coahoma County				
Clarksdale Public Utilities	Maple Melton	12/14/2015	\$3,871.92	\$0.00
Coahoma Co. Comm. College	Gwendolyn Jefferson, Stacie Neal	9/21/2018	\$981,600.64	\$540.00
Coahoma Co. Tourism Comm.	Kappi Allen	5/29/2019	\$142,524.35	\$6,000.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Clarksdale Public Utilities	Shoral Bounds	6/3/2022	\$182,711.97	\$11,448.00
Coahoma County-Coroner	Markeith Mosley	12/9/2024	\$28,714.76	\$19,289.00
Coahoma County - BOS	Brenetta Hoskins	12/9/2024	\$55,940.51	\$0.00
Clarksdale Muni. School Dist.	Earl Joe Nelson, Mario Willis	6/26/2025	\$60,794.50	\$60,794.50
Copiah County				
Department of Human Resources	Jan Coleman	6/7/2019	\$10,187.53	\$0.00
Covington County				
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	\$0.00
Forrest County				
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	\$240.00
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	\$15,604.00
Court Programs Inc.	LaCosta Lee	7/2/2024	\$7,558.50	\$0.00
MS. Dept of Employment Security	Benjamin Coleman	5/7/2025	\$27,915.09	\$0.00
Franklin County				
Town of Roxie	Amanda Lewis	2/9/2021	\$109,425.77	\$0.00
Greene County				
MS Dept. of Employment Security	Aubrey Martinez	11/28/22		
	John Evans	12/1/22	\$16,702.97	\$4,853.42
Hancock County				
Justice Court	Dana Beaman	7/28/2017	\$197,408.94	\$1,200.00
Harrison County				
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	\$428.06
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
Hinds County				
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



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Hinds Co. BOS	Marketa Graham	11/10/2021	\$9,661.44	\$0.00
Hinds Co. BOS	Sudie Teague-Jones	2/22/2022	\$143,459.32	\$4,500.00
Hinds Co. BOS	Cedric Cornelius	2/22/2022	\$216,227.28	\$0.00
Hinds Co. BOS	Toni Johnson	2/18/2022	\$25,893.18	\$0.00
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



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Hinds Co. BOS	Undare Kidd, Trafonda Kidd	5/24/2022	\$49,653.52	\$0.00
MS. Dept of Employment Security	Kenjarell Thomas	8/9/2024	\$38,762.73	\$0.00
Holmes County				
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
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
Humphreys County				
Elected County Official	Lawrence Browder (deceased)	1/14/2019	\$279,764.16	\$0.00
Itawamba County				
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
Jackson County				
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



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
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
Jackson Co. Board of Supervisors	Jonathan Smith	9/16/2022	\$3,549.79	\$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	\$375.00
Jasper County				
Town of Bay Springs	Randy James	2/12/2019	\$325,561.84	\$571.05
Jefferson County				
Elected County Official	Burnell Harris	10/17/2007	\$857,966.42	\$26,000.00
Jefferson Davis County				
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
Town of Prentiss	Glenda Gail Williams	8/27/2013	\$115,786.81	\$300.00
Jones County				
Chancery Clerk's Office	Natalie Brooke Ward	12/16/2008	\$307,985.48	\$1,300.00
Jones County BOS	Roland Graham	7/20/2020	\$14,442.18	\$1,646.00
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
Kemper County				
Kemper Co. Public School District	Catherine Cole	4/21/2016	\$85,582.97	\$0.00
Lafayette County				
City of Oxford	Allen Anthony Jones	9/24/1998	\$53,422.38	\$2,750.00
University of Mississippi	James Thomas	12/1/2020	\$1,912.42	\$0.00
Lamar County				
Tax Collector's Office	Susie Dobson	9/24/2015	\$30,551.60	\$0.00
Oloh Vol. Fire Department	Michelle Barefoot	8/30/2017	\$40,693.84	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Lauderdale County				
Meridian Public School District	Judy Radcliff	12/2/2005	\$287,277.10	\$21,146.34
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
Meridian Police Dept.	Candace Morris	5/6/2025	\$22,927.29	\$13,477.87
Lee County				
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
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	\$1,075.00
Leflore County				
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	\$0.00
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



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Leflore County	Eric Mitchell	11/9/2021	\$28,270.80	\$0.00
Leflore County	Karyn Burrus	1/19/2022	\$683.82	\$0.00
Lincoln County				
Elected County Official	Tillmon Bishop	5/14/2019	\$165,813.11	\$0.00
Lowndes County				
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
Town of Caledonia	Megan Berry	8/22/2024	\$22,806.99	\$1,802.50
City of Columbus - PD	Aaron Andrew	8/22/2024	\$1,415.35	\$0.00
Madison County				
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	10/10/2018	\$1,472.18	\$0.00
Canton Municipal Utilities	Salbrina Wright	10/10/2018	\$1,239.50	\$0.00
Marion County				
Columbia School District	Marquette Magee	10/31/2016	\$4,718.05	\$0.00
Marshall County				
City of Potts Camp	Paula Mansell	2/9/2018	\$188,532.22	\$0.00
Red Banks VFD	Linda Mannon	10/14/2021	\$47,229.12	\$75.00
Red Banks VFD	Odis Mitchell Pruitt	10/14/2021	\$4,037.13	\$0.00
Marshall Co. School District	Dana Walker	10/24/2022	\$53,594.68	\$11,750.00
Marshall Co. - Tax Assess.	Casey Hillmer, Glen Cothorn	1/15/2025	\$2,121.64	\$2,121.64
Neshoba County				
Neshoba County	Jill Watkins	6/26/2015	\$459,630.65	\$0.00
Neshoba County	Tammy Gomillion	6/26/2015	\$444,834.56	\$4,200.00
Neshoba County	Julie Faye Russell	6/26/2015	\$449,130.47	\$18,129.90
Newton County				
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



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Oktibbeha County				
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
Panola County				
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
Town of Sardis	Lisa Goodson	8/17/2024	\$2,136.67	\$2,136.67
Town of Sardis	William Clark	12/13/2024	\$9,990.31	\$7,525.00
City of Como	Antonio Daniel	12/13/2024	\$13,005.34	\$0.00
Panola County	Carvelle Russell	12/13/2024	\$11,163.98	\$0.00
Panola County - Sheriff's Dept.	Jordan Taylor	4/3/2025	\$2,894.64	\$667.50
Pearl River County				
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
Pike County				
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
Pontotoc County				
County Official	Gretchin Moody	9/12/2017	\$333,150.98	\$900.00
Prentiss County				
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	\$200.00
Quitman County				
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	\$0.00
Rental Assist. For Miss. Program (RAMP)	Vernell Survillion	1/29/2025	\$25,082.99	\$0.00
Quitman County - Coroner	Randy Hester	1/29/2025	\$15,426.30	\$12,350.00
Rankin County				
City of Pearl	Kathy Dennis	9/19/2017	\$238,345.19	\$0.00
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	\$19,000.00
Mississippi State Hospital	Roger Lofton	1/10/2024	\$2,671.75	\$0.00
Mississippi Lottery Corporation	Hope Bishop	11/7/2023	\$187,738.85	\$768.18



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
Mississippi Department of Employment Security	Misty Burgess	2/12/2024	\$37,499.02	\$250.00
Mississippi Department of Employment Security	Thaddieus Cooper	10/3/2024	\$15,696.68	\$0.00
Mississippi Department of Employment Security	Artista Garner	10/3/2024	\$15,696.67	\$0.00
Rankin County - Tax Coll.	William Sullivan	4/2/2025	\$11,765.46	\$0.00
Scott County				
Board of Supervisors	Tony Macon	12/1/2020	\$68,021.97	\$0.00
Simpson County				
Simpson Co. Justice Court	Effie Ramsey	4/8/2024	\$1,348.05	\$1,348.05
Stone County				
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	\$1,200.00
Stone County	Tyler Loper	1/29/2025	\$5,961.79	\$0.00
Sunflower County				
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	\$12.50
City of Indianola	Marvin Elder	7/9/2024	\$14,147.05	\$14,147.05
City of Indianola	Sam Brock	7/9/2024	\$14,147.05	\$14,147.05
City of Indianola	Ruben Woods	7/9/2024	\$14,147.04	\$14,147.04
Tallahatchie County				
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
Tate County				
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
Tunica County				
Tunica Co. BOS	Mardis Jones	2/22/2021	\$1,081,143.07	\$0.00
Union County				
County Official	Jennifer Galloway	10/24/2016	\$284,680.64	\$0.00
Warren County				
Tax Assessor's Office	Paula Hunt	5/24/2019	\$165,329.98	\$1,550.00
Washington County				
Greenville Port Commission	Nedra Pittman	10/13/2006	\$89,881.97	\$0.00



<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>
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
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
Hollandale School Dist.	Mario Willis	6/23/2025	\$511,203.34	\$100,000.00
Hollandale School Dist.	Monekea Smith Taylor (J&S w/ M. Willis)	6/23/2025	\$385,877.34	\$0.00
Hollandale School Dist.	Earl Joe Nelson (J&S w/ M. Willis)	6/23/2025	\$171,469.89	\$0.00
Wayne County				
City of Waynesboro	Gloria Cooley	6/15/2017	\$223,455.01	\$1,335.00
Wilkinson County				
Board of Supervisors	Estate of Thomas Tolliver, Jr.	11/27/2018	\$673,094.91	\$0.00
Yalobusha County				
Mississippi Beef Processors	Richard N. Hall, Jr./James Draper	**	\$765,689.59	\$14,006.92
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	\$3,500.00

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

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 2026.



INDEX BY COUNTY



Adams	8, 28	Itawamba.....	31	Pike	35
Alcorn	28	Jackson.....	17, 31-32	Pontotoc	35
Amite.....	None	Jasper.....	17, 32	Prentiss.....	35
Attala.....	6	Jefferson.....	32	Quitman.....	35
Benton	8, 28	Jefferson Davis.....	18, 32	Rankin.....	35-36
Bolivar.....	28	Jones.....	18-19, 32	Scott	6, 36
Calhoun	8	Kemper.....	19, 32	Sharkey	None
Carroll	None	Lafayette	32	Simpson.....	36
Chickasaw	28	Lamar	32	Smith.....	None
Choctaw	6	Lauderdale.....	19, 33	Stone	36
Claiborne.....	10	Lawrence.....	None	Sunflower	23-24, 36
Clarke.....	6, 28	Leake.....	None	Tallahatchie.....	24, 36
Clay	None	Lee.....	19-20, 33	Tate	25, 36
Coahoma	9, 28-29	Leflore.....	20, 33-34	Tippah	None
Copiah.....	29	Lincoln	34	Tishomingo	None
Covington.....	29	Lowndes	34	Tunica	36
Desoto	10	Madison.....	34	Union.....	36
Forrest	29	Marion.....	34	Walthall.....	25
Franklin	29	Marshall	20-21, 34	Warren.....	36
George.....	None	Monroe.....	22	Washington	36-37
Greene	10-13, 29	Montgomery.....	6	Wayne	37
Grenada	13-14	Neshoba.....	34	Webster	None
Hancock	29	Newton.....	34	Wilkinson.....	25-26, 37
Harrison.....	14-15, 29	Noxubee	22	Winston	None
Hinds.....	16-17, 29-31	Oktibbeha.....	22-23, 35	Yalobusha	37
Holmes	31	Panola.....	35	Yazoo	25
Humphreys.....	31	Pearl River	23, 35		
Issaquena.....	None	Perry	None		



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