



# MADISON COUNTY BOARD OF SUPERVISORS

125 West North Street • Post Office Box 608  
Canton, Mississippi 39046  
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[www.madison-co.com](http://www.madison-co.com)

June 18, 2018

Rena Gaylor, Impaired Driving Director  
MS Department of Public Safety  
1025 Northpark Drive  
Ridgeland, MS 39157

Ms. Gaylor:

Madison County is in receipt of your notice of Noncompliance with Federal Regulations for Grant # M5X-2018-MD-14-51.

We acknowledge that the reimbursement proceeds and related expenditures for this grant have not been maintained in a separate fund in our accounting system.

We have made the appropriate changes to account for the expenditures and revenue in accordance with the requirements that we have been made aware of. These changes will be effective immediately and for future activities on this grant.

We will provide evidence of correcting entries by July 31, 2018 for activities since October 1, 2017.

Please advise of any questions, suggestions, or concerns that you may have.

Sincerely,

Sheila Jones, District 1  
Board President



STATE OF MISSISSIPPI  
DEPARTMENT OF PUBLIC SAFETY  
DIVISION OF PUBLIC SAFETY PLANNING

PHIL BRYANT  
GOVERNOR

MARSHALL L. FISHER  
COMMISSIONER

May 18, 2018

Shelia Jones, President of Madison Co. Board of Supervisors

Madison County Board of Supervisors/Madison Co. Sheriff Dept.  
#125 West Street  
Canton, MS 39046

Re: Noncompliance with Federal Regulations

Grant #: M5X-2018-MD-14-51

Dear President Jones:

All recipients of Mississippi Office of Highway Safety funds are required to maintain appropriate financial records that fully disclose the amount and disposition of MOHS funds received. Adequate record keeping includes financial documentation for disbursements. A review of Madison Co. BOS/Madison County Sheriff Department, M5X-2018-MD-14-51 and an interview with Lt. Mark Sandridge and Shelton Vance was conducted on May 17, 2018. After conducting the required programmatic and financial monitoring visit, the following financial findings were identified:

- Failure or inability to adhere to grant guidelines and federal compliance requirements
- Management systems do not meet federal required management standards

Federal regulations prohibit the commingling of Federal grant funds with funds from other sources, and require grant recipients to maintain separate accounting over grant funds to ensure the funds are used for authorized purposes only. Federal grant funds cannot be commingled with general operating funds.

**Corrective Measures: MOHS will reschedule another visit to pick up a copy of the general ledger showing a separation of funds.**

I request you initiate measures to correct the findings listed above and forward to this office, in writing, a copy of those actions within 30 days. If MOHS does not receive a response in writing from your agency in 30 days, the grant will be suspended. If you have any questions or concerns, please contact me at [rgaylor@dps.ms.gov](mailto:rgaylor@dps.ms.gov), 601-977-3728 or Traffic Safety Specialist Tykensian Barnes, [TCarson@dps.ms](mailto:TCarson@dps.ms), and 601-977-3729.

Thank you for the courtesies extended to me during this visit.

Sincerely,

A handwritten signature in cursive script that reads "Rena Baylon". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Division Director

Cc: Tenicia Speech, Bureau Director  
Mississippi Office of Highway Safety

Fund	Description	Beginning Balance	Receipts	Disbursements	Journal	Cash Balance	Investment Balance	Total
025	MS ELECTION SUPPORT FUNDS	30.62				30.62		30.62
026	HOME PROJECT GRANT							
027	MADISON COUNTY NURSING HOME BD							
030	CANTEEN FUND	332459.72		27164.17		305295.55		305,295.55
031	JAIL PHONE CARDS	88668.19		4460.60		84207.59		84,207.59
095	LIBRARY FUND	63756.42		29995.41		33761.01		33,761.01
096	MAPPING & REAPPRAISAL FUND	87621.90				87621.90		87,621.90
097	E911 COMMUNICATIONS FUND	1505992.12		57682.21		1448309.91		1,448,309.91
103	RECORDS MANAGEMENT COUNTY	64021.85	322.00			64343.85		64,343.85
104	LAW LIBRARY	34366.80	1445.50			35812.30		35,812.30
105	SOLID WASTE FUND	2025796.03		157486.62		1868309.41		1,868,309.41
107	2% UNEMPLOYMENT COMP REVOLVING	60030.17				60030.17		60,030.17
108	TAX COLLECTOR INTERFACE FUND	270928.88				270928.88		270,928.88
109	LOST RABBIT URD	19788.45		75169.63		-55381.18		-55,381.18
113	SHERIFF'S ST/LOCAL DRUG SEIZ	279532.07				279532.07		279,532.07
114	FIRE INS REBATE FUND							
115	1/4 MILL FIRE DISTRICT FUND	956371.76		16458.86	-46.30	939866.60		939,866.60
116	SOUTH MADISON FIRE DIST FUND	10580.28		10580.28				
117	VALLEY VIEW FIRE DISTRICT	606.29		606.29				
118	WEST MADISON FIRE DIST FUND	2182.82				2182.82		2,182.82
119	FARMHAVEN FIRE DISTRICT FUND	2823.45		2823.45				
120	SOUTHWEST MADISON FIRE DIST	5154.85		2165.71		2989.14		2,989.14
121	CAMDEN FIRE DIST FUND	990.43		68.17		922.26		922.26
124	SHERIFF'S FEDERAL DRUG SEIZURE	46399.82				46399.82		46,399.82
137	ECONOMIC DEVELOPMENT FUND	38529.56		10798.48		27731.08		27,731.08

Fund	Description	Beginning Balance	Receipts	Disbursements	Journal	Cash Balance	Investment Balance	Total
150	ROAD MAINTENANCE FUND	2551916.31		365560.31		2186356.00		2,186,356.00
160	BRIDGE & CULVERT FUND	1314445.79		1299610.34	224917.00	239752.45		239,752.45
170	STATE AID ROAD FUND	49995.95				49995.95		49,995.95
180	PERSIMMON BURNT CORN WMD	101893.01				101893.01		101,893.01
190	JUVENILE DRUG COURT	14060.87		244.56		13816.31		13,816.31
191	AOC-ADULT DRUG COURT	142672.34		281.00		142391.34		142,391.34
193	SOC SERV BLOCK GRANT - AERC	120445.20				120445.20		120,445.20
----- Total		10192061.95	1767.50	2061156.09	224870.70	8357544.06		8,357,544.06