



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

Report of Investigation

Allegation:

On 05/01/2012, the Office of the State Auditor (OSA) received a complaint against Marcus Hudson alleging the following: Falsifying Records.

Investigation:

On 05/07/2012, Investigative Case Number 45-12-7625 was opened for investigation and assigned to an Investigative Division Special Agent. The following investigative procedures were performed relating to the allegation:

- Conducted pertinent interviews and obtained statements.
- Reviewed financial records.
- Researched appropriate documents.
- Conducted other necessary activities consistent with a civil/criminal investigation.

Results of Investigation:

After a thorough investigation, there was evidence to substantiate the allegations.

Disposition of Investigation:

On March 6, 2015, Hudson was given two years in the pretrial diversion program, and ordered to pay \$12,373.51 in restitution. On March 11, 2015, payment was received in full. This case was closed on June 4, 2015.

A handwritten signature in black ink, appearing to read "David R. Huggins".

David R. Huggins, Director
Investigative Division

A handwritten signature in black ink, appearing to read "Karej McDonald".

Karej McDonald, Deputy Director
Investigative Division

SUBMITTED under my hand and seal of office at Jackson, Mississippi, this the 8th day of June, 2015.

A handwritten signature in black ink, appearing to read "Stacey E. Pickering".

Stacey E. Pickering, State Auditor
State of Mississippi

SCHEDULE OF EXCEPTION

Marcus Hudson

Former Madison County Deputy Sheriff and Tax Collector Process Server

October 10, 2014

ITEM	AMOUNT
Embezzlement (MS Code Ann. (1972) § 97-11-25 and § 97-11-1 Funds received by submitting falsified time sheets.	\$ 8,229.59
INTEREST Interest is calculated at one percent (1%) per month from date of loss.	\$ 29.12
COST OF RECOVERY Cost is assessed on an hourly basis for each staff member.	<u>\$ 4,114.80</u>
TOTAL	<u>\$12,373.51</u>