



#617
January 8, 2018

Report to the Mississippi Legislature

A Limited Management and Compliance Review of Harrison County



PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U.S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

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The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

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January 8, 2018

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On January 8, 2018, the PEER Committee authorized release of the report titled *A Limited Management and Compliance Review of Harrison County*.

A handwritten signature in cursive script that reads "Richard Bennett".
Representative Richard Bennett, Chair

This report does not recommend increased funding or additional staff.

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A Limited Management and Compliance Review of Harrison County

Executive Summary

Introduction

PEER examined the county's compliance with laws adopted to govern the operations of "unit system" counties as well as Harrison County's efficiency in managing its resources and its compliance with laws affecting such management.

Background

In response to documented cases of corruption in county government in the 1980s, the Legislature adopted the "County Government Reorganization Act of 1988" (Chapter 14, Laws of the First Extraordinary Session, 1988). Provisions of this act addressed developing a centralized purchasing system, which became mandatory for all counties. This placed controls on procurements by individual supervisors, an area in which serious problems eventually gave rise to criminal prosecutions. Additionally, the legislation provided for the use of county administrators, a central inventory system in all counties, and, of considerable significance, established the unit system of road and bridge fund management to foster efficient use of road and bridge resources.

Harrison County's Compliance with Provisions of the 'County Government Reorganization Act of 1988'

Harrison County is substantially in compliance with unit system requirements; however, it has not availed itself of some of the efficiencies commonly associated with a unit system of government.

Operation as a Unit System County

Harrison County has taken the necessary steps to create the departments and procedures and to hire staff necessary to operate as a unit system county by

- adopting and maintaining a countywide system of personnel administration for all county employees, administered by a County Administrator. All employees of the county except those of elected officials are employees of the county as a whole, and not of any particular supervisor's district.

- hiring a county Road Manager, who directs the county Road Department and has further established a central road repair and maintenance facility for the county along with five additional road repair and maintenance facilities, one in each supervisor's district.
- developing a four-year road plan for improvements to the roads in Harrison County, which is reviewed and adopted, as well as amended, by the board of supervisors on an annual basis.

Failure To Realize Efficiencies

Although Harrison County complies with formal requisites of the unit system law, certain county practices impede the realization of the efficiencies the unit system offers to local governments:

- The county utilizes road repair and maintenance facilities in each supervisor's district rather than conducting road and bridge operations from the central road repair and maintenance facility.
- The county's road plan lacks priorities for improvements to roads in the county.

Other Management and Compliance Issues

Harrison County Road Department resources have been committed to projects and activities that are not associated with the purposes and responsibilities of road and bridge construction, upkeep, and maintenance.

Noncompliant Use of Road and Bridge Funds

Contrary to state law, the Harrison County Board of Supervisors uses road and bridge funds to support recreational facilities.

Activity reports generated by the Road Manager include projects whose description of work are related to recreational facilities, such as for the construction or upkeep of splash pads,¹ boat launches, ballparks, fairgrounds, and other areas that appear to be recreational in nature.

Imprudent Expenditures of Escrow Funds

Although within the scope of state law, the Harrison County Board of Supervisors expends escrow funds imprudently without any measurable benefit to the county as a whole.

¹A splash pad is a water playground area with ground jets and nozzles that spray water upward to create a zero-depth water play area.

For fiscal years 2016 and 2017, Harrison County allocated \$537,834.56 and \$494,226.41, respectively, from the Escrow Fund among the county's five supervisor districts to allow each supervisor to make decisions regarding specific expenditures.

In addition, the Harrison County Board of Supervisors expended \$98,364 and \$106,709 in escrow funds during fiscal years 2016 and 2017, respectively, for advertising in event programs and other printed materials, banners, signage, and T-shirts or sports jerseys.

Noncompliance with Travel Policies of the State and County

For county fiscal years 2016, 2017, and 2018 (as of November 30, 2017), the Harrison County Board of Supervisors expended approximately \$73,000 on in-state and out-of-state travel associated with attendance at conferences and events. In 33 instances, supervisors' travel expenditures were not compliant with state law or state or county travel policies, including failure to provide required receipts after receiving a travel advance; paying for meals of other employees; claiming reimbursement for expenses that were prepaid by the county; and claiming reimbursement for nonreimbursable purchases.

In addition, Harrison County's recordkeeping methods and practice of prepaying travel expenses result in difficulty auditing the county's travel records and determining total travel costs of individual supervisors. In November 2017, the county began utilizing a county credit card for travel-related prepayments, and now receives monthly statements that are assigned to a particular supervisor and trip for reconciliation.

Executive Sessions

According to the minutes of the Harrison County Board of Supervisors, during several meetings held between October 2015 and September 2017 the board went into executive session, and its announcements to the public and the recitation of reasons for going into closed and executive sessions set out in the minutes failed to meet the requirements of the "Open Meetings Law," MISS. CODE ANN. Section 25-41-1.

Recommendations

1. The Legislature should consider amending MISS. CODE ANN. Sections 17-3-1 and 17-3-3 to place limits on advertising expenditures by counties. Such limits might include a requirement that advertising be limited to publications or sponsorships of trade or business meetings held in the county.

2. To address the management and compliance issues set out in this report, Harrison County should
 - secure the services of an independent certified public accounting firm to review the expenditures of all escrow, travel, and road and bridge funds and related accounts to ensure that the expenditures are in conformity with internal policies and law. In instances in which the firm determines that spending is not in conformity with policy or law, the firm shall recommend corrective action, which may include interfund transfers to reimburse funds from which expenditures were improperly made.
 - perform, in addition to a review of expenditures, the procedures necessary to express an opinion on the effectiveness of the county's financial internal controls and, if needed, recommend corrective action to improve the county's system of financial internal controls.
 - consider closing work centers in Districts 1 and 4 and transferring those staffs and equipment from the Road Department to centers in Districts 2, 3, and 5. The centers in Districts 1 and 4 should be reviewed for possible repurposing or disposal if no useful purpose can be found for the facilities.
 - adopt priorities and project milestones and completion targets for all activities reported in the four-year road plans required by law. Such plans should also be kept up to date.
 - consult with the Ethics Commission regarding the proper methods for informing the public and recording in the minutes the reasons for conducting business in executive session.
3. The Harrison County Board of Supervisors should reconsider its practice of allocating a portion of escrow tax levy collections equally among individual supervisors. The board should formally adopt a resolution stating its intent to use such collections for the county as a whole. However, should the board choose to continue its current practice, the county comptroller should create unique account numbers in the county's accounting system for each supervisor's district that can be utilized to determine escrow expenditures by district.

For more information or clarification, contact:

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A Limited Management and Compliance Review of Harrison County

Introduction

Authority

In accordance with MISS. CODE ANN. Section 5-3-51 et seq. (1972), the PEER Committee conducted a limited management and compliance review of Harrison County.

Scope and Purpose

In response to complaints about mismanagement of Harrison County resources, PEER examined the county's compliance with laws adopted to govern the operations of "unit system" counties as well as Harrison County's efficiency in managing its resources and its compliance with laws affecting such management.

Regarding the "unit system" of county governance, the critical concern was as follows:

As a unit system county, does Harrison County's structure and management of government comply with the "County Government Reorganization Act of 1988," commonly known as "unit system" legislation?

Several other concerns, while not specifically associated with the unit system of government, reference other legal compliance and management practices of the county:

- Does Harrison County's use of road and bridge funds comply with unit system law?
- Does Harrison County make prudent use of escrow funds to benefit the county as a whole?
- Do Harrison County Supervisors' use of public funds for travel comply with law and county policy and foster efficient use of county resources?
- Does Harrison County's procedure for going into executive session meet the requirements of the Open Meetings Law?

Method

During the course of this review, PEER

- reviewed documents related to the operations of the county's Road Department;
- reviewed personnel policies and organization charts of the county;

- reviewed expenditures associated with the county's escrow, paving, and bond accounts;
- interviewed several current and past employees of Harrison County;
- obtained reports of county advertising expenditures for the period October 1, 2015, through September 30, 2017;
- reviewed travel of the board of supervisors from October 1, 2015, to November 30, 2017;
- reviewed minutes of the board of supervisors for the period October 1, 2015, to September 30, 2017; and
- reviewed provisions of the MISSISSIPPI CONSTITUTION, the MISSISSIPPI CODE of 1972, and opinions of the Attorney General pertinent to the operations of county government.

Background

In Mississippi, a board of supervisors operates as the governing board for a county. Specifically, Article 6, Section 170 of the MISSISSIPPI CONSTITUTION of 1890 provides:

Each county shall be divided into five districts, a resident freeholder of each district shall be selected, in the manner prescribed by law, and the five so chosen shall constitute the board of supervisors of the county, a majority of whom may transact business. The board of supervisors shall have full jurisdiction over roads, ferries, and bridges, to be exercised in accordance with such regulations as the legislature may prescribe, and perform such other duties as may be required by law; provided, however, that the legislature may have the power to designate certain highways as "state highways," and place such highways under the control and supervision of the State Highway Commission, for construction and maintenance. The clerk of the chancery court shall be the clerk of the board of supervisors.

Provisions found throughout the MISSISSIPPI CODE of 1972 address the responsibilities, duties, and powers of boards of supervisors. Several of the issues to be discussed in this report relate to general issues of county administration, whereas others relate to the operations of counties operating under what has become known as the "unit system," created under the "County Government Reorganization Act of 1988." This chapter will outline the provisions of that act and standards for a county's compliance.

The Unit System

The "County Government Reorganization Act of 1988" (Chapter 14, Laws of the First Extraordinary Session, 1988) provided for the use of county administrators and the establishment of a centralized purchasing and inventory system in all counties and established the unit system of road and bridge fund management.

Historically, Mississippi counties operated on what was called the "beat system." As required by the MISSISSIPPI CONSTITUTION, all counties were divided into five districts commonly referred to as "beats." A beat supervisor, in addition to carrying out legislative and executive functions for the county in concert with other beat supervisors, oversaw all road and bridge functions within that beat. That included directing work crews, hiring and firing, and sometimes procuring equipment and supplies.

In response to documented cases of corruption in county government in the 1980s, the Legislature adopted the "County Government Reorganization Act of 1988" (Chapter 14, Laws of the First Extraordinary Session, 1988). Provisions of this act

addressed developing a centralized purchasing system, which became mandatory for all counties. This placed controls on procurements by individual supervisors, an area in which serious problems eventually gave rise to criminal prosecutions. Additionally, the legislation provided for the use of county administrators, a central inventory system in all counties, and, of considerable significance, established the unit system of road and bridge fund management to foster efficient use of road and bridge resources.

Use of the unit system is not mandatory: Counties may opt to remain under the beat system, although some 1988 reforms, such as centralized purchasing and inventory, are mandatory for all counties.

Included in the 1988 act were several provisions codified as MISS. CODE ANN. Sections 19-2-3 et seq. These sections set out the methods by which qualified electors of counties could choose to be either unit system or beat system counties and generally set out the consequences of choosing to be a unit system county. Of significance is Section 19-2-3(1), which provides the following:

Unless otherwise exempted under the provisions of Section 19-2-5, from and after October 1, 1989, each county in the State of Mississippi shall operate on a countywide system of road administration, there shall be no road districts, separate road districts or special road districts in any county, supervisors districts shall not act as road districts, and the construction and maintenance of roads and bridges in each county shall be on a countywide basis so that (a) the distribution and use of all road and bridge funds available to the county or any district thereof, (b) the planning, construction and maintenance of county roads and bridges, (c) the purchase, ownership and use of all road and bridge equipment, materials and supplies, (d) the employment and use of the road and bridge labor force, and (e) the administration of the county Road Department shall be on the basis of the needs of the county as a whole, as determined by the board of supervisors, without regard to any district boundaries.

Other sections of the CODE set out obligations of unit system counties, significantly the following:

- Employ a County Administrator; see MISS. CODE ANN. Section 19-4-1 et seq.
- Establish a county Road Department and hire a county Road Manager for the entire county; see MISS. CODE ANN. Sections 65-17-1 through 65-17-7.
- Establish a central road repair and maintenance facility; additional road repair and maintenance facilities may be

established by order of the board of supervisors; see MISS. CODE ANN. Section 65-7-91.

- Establish a four-year plan for the construction and maintenance of county roads and bridges. The plan may be amended at any time by a vote of the majority of the members of the board of supervisors; see MISS. CODE ANN. Section 65-7-117.
- Establish a countywide personnel system; see MISS. CODE ANN. Section 19-2-9.

The State Auditor has the responsibility for determining whether counties operating under the unit system have fulfilled their obligations under law (MISS. CODE ANN. 19-2-11). In addition to determining whether a county has established centralized purchasing and inventory (a responsibility of all counties under the beat or unit system), the State Auditor must determine whether

- *the county has actually adopted and put into operation the practice of constructing and maintaining all roads and bridges of the county as a unit...with all of the construction and maintenance machinery and other equipment, construction and maintenance funds and other construction and maintenance facilities available to the county for highway use placed under the administration of the county Road Manager for use in any part of the county regardless of beat lines and to the best interest of the county as a whole.*
- *the county has adopted and implemented a system of countywide personnel administration as required by Section 19-2-9.*

Failure to comply materially with these provisions can result in issuance of a certificate of noncompliance from the State Auditor. Noncompliant counties lose eligibility to receive certain sales and motor fuel tax diversions from the Department of Revenue until such time as they come into compliance. See MISS. CODE ANN. Section 19-2-11.

In summary, a county operating under the unit system of government must manage its road and bridge resources for the benefit of the county as a whole and not according to the unique interests and concerns of any of its districts. This entails hiring a Road Manager for the entire county, adopting a road plan for the entire county, and placing roads under a single Road Department. Furthermore, the county must have a County Administrator and a centralized system of personnel management and purchasing.²

²Davis, S., and Baird, J., eds., *County Government in Mississippi*, Fifth Edition (Mississippi State: Mississippi State University Extension Service, 2015), 40.

Unit System Standards of Compliance

Both the State Auditor and the Attorney General have taken positions on what actions are required for unit counties to establish compliance with the provisions of the “County Government Reorganization Act of 1988.”

Counties are audited annually by the State Auditor or contract auditors approved by the State Auditor. Among their responsibilities, auditors test for compliance with the requirements of the “County Government Reorganization Act of 1988” regarding unit operations. The Attorney General, in addition, has opined several times in matters regarding the implementation of the “County Government Reorganization Act of 1988.”

State Auditor Standards

To assist it in carrying out its statutory duties, the State Auditor has developed a checklist used by auditors conducting annual county audits. This checklist requires auditors to review county records to ensure that the county has taken the requisite legal steps to comply with the “County Government Reorganization Act of 1988.” The checklist requires the auditor to determine whether the county has

- personnel policies overseen by the County Administrator,
- a central Road Department overseen by a Road Manager,
- established appropriate duties for the Road Manager,
- established a central budget for the Road Department,
- established a four-year road plan, and
- established the position of County Administrator with appropriate duties and responsibilities.

The most recent audit of Harrison County for FY 2016 raised no material issues regarding the county’s compliance with the requirements of the “County Government Reorganization Act of 1988.”

Attorney General Opinions

Attorney General opinions in matters regarding the implementation of the “County Government Reorganization Act of 1988” have primarily addressed the following:

- allocation of resources for road construction and maintenance,
- the Road Department and the four-year plan, and
- responsibilities of the County Administrator.

Allocation and Use of Resources

Counties collect and expend a variety of funds through levies, bond issues, tax diversions, and grants. Some are covered under the requirements of MISS. CODE ANN. Section 19-2-1 et seq. and some are not. A trilogy of Attorney General's opinions has addressed unit system counties' obligations respecting the funds they levy and expend.

In general, a unit system county must expend its road and bridge levies on a countywide basis. Allocations of road and bridge funds on the basis of individual supervisors' districts violate the provisions of the "County Government Reorganization Act of 1988." See *Attorney General's Opinion to Teel*, March 6, 1991, and *Attorney General's Opinion to Moorehead*, December 8, 2006.

Although the Attorney General has opined that district-based allocations of road and bridge funds are impermissible for unit system counties, the prohibition extends exclusively to road and bridge funds.

In *Attorney General's Opinion to Bryant*, May 1, 2001, the Attorney General was asked, among other things, whether it is permissible for counties to track escrow fund expenditures by supervisor district and whether such funds could be allocated to individual supervisors' districts for expenditure.

The Attorney General opined that both practices are acceptable. As to the allocation of funds, the Attorney General noted that the "County Reorganization Act of 1988" only applies to road and bridge funds, thereby allowing other types of funds to be allocated or expended by a district. See *Attorney General's Opinion to Bryant*, May 1, 2001.

Road Departments and Four-Year Maintenance/Construction Plans

Unit counties are required to establish a Road Department and a four-year plan for road and bridge construction and maintenance. The creation of a county department, provided for under MISS. CODE ANN. Section 65-7-1, contemplates that there will be central management of a unit county's construction and maintenance of roads. In such departments, the individual county supervisors have no role to play in the day-to-day operations. They act as a unit to set road policy for the county. See *Attorney General's Opinion to Bryant*, November 7, 1998. Although the Road Manager may allow an individual Supervisor to attend meetings with work crews, a Road Manager does not answer to an individual Supervisor. See *Attorney General's Opinion to Shoulders*, June 20, 2008.

The four-year plan, made mandatory under MISS. CODE ANN. Section 65-7-117, is intended to reflect the board of supervisors' assessment of countywide need for maintenance and construction of roads and bridges. To effectuate this policy, the Road Manager who heads the Road Department has day-to-day responsibility for managing the department and its

employees and resources. Changes to maintenance or construction plans of the county must be effectuated by amendments to the plan duly adopted by the board of supervisors. See *Attorney General's Opinion to White*, March 23, 2007.

The Responsibilities of the County Administrator

The board of supervisors must appoint some person other than a member of the board to serve as County Administrator. The board may appoint the chancery clerk or other person who has knowledgeable experience in any of the following fields: work projection, budget planning, accounting, purchasing, cost control, or personnel management.

The County Administrator, under the policies determined by the board of supervisors and subject to the board's general supervision and control, shall administer all county affairs falling under the control of the board and carry out the general policies of the board. The board of supervisors may delegate and assign to the County Administrator duties and responsibilities as it determines, not contrary to the *Laws of the State of Mississippi* or the MISSISSIPPI CONSTITUTION and not assigned by law to other offices.³

³*Ibid.*, p. 35.

Harrison County's Compliance with Provisions of the 'County Government Reorganization Act of 1988'

To operate under a unit system, a county must meet the requirements in statute and the opinions of the Attorney General as described in the previous chapter. Although Harrison County has taken the necessary steps to operate as a unit system county, it has not availed itself of some of the efficiencies commonly associated with a unit system of government.

This chapter will examine Harrison County's compliance with the "County Government Reorganization Act of 1988" as well as practices that prevent realization of efficiencies commonly associated with the unit system.

Operation as a Unit System County

Harrison County has taken the necessary steps to create the departments and procedures and to hire staff necessary to operate as a unit system county.

As noted on pages 3 through 5 of this report, a county must take certain actions to comply with the provisions of the unit system legislation. Harrison County has taken the necessary steps to be in material compliance with these requirements, as follows:

County Administrator Oversees Personnel System

Harrison County employs a County Administrator who oversees a personnel system for the county as required by MISS. CODE ANN. Section 19-4-1 et seq.

PEER reviewed records provided by the County Administrator and staff and notes that the County Administrator has an organization chart showing lines of communication and authority between that position and departments of county government. Additionally, there are job descriptions and personnel policies for the personnel under the authority of the County Administrator.

Personnel System

Harrison County has implemented a personnel system with job descriptions as required by MISS. CODE ANN. Section 19-2-9.

The Harrison County Board of Supervisors has adopted and maintains a countywide system of personnel administration for all county employees. The personnel system is administered by the County Administrator. The system includes policies that address hiring and terminating employees, grievance procedures, leave and holidays, compensation, job classification, and maintenance of records. All employees of the county except those of elected officials

are employees of the county as a whole, and not of any particular supervisor district.

Road Department Directed by Road Manager

Harrison County has established a Road Department directed by a Road Manager as required by MISS. CODE ANN. Sections 65-17-1 et seq. and MISS. CODE ANN. Section 65-7-91.

To comply with the law, Harrison County has hired a county Road Manager, who directs the county Road Department. Furthermore, as required by law, the board of supervisors has established a central road repair and maintenance facility for the county. From this facility, the Road Manager carries out the activities associated with supervising the Road Department's staff and projects.

In addition to the central road repair and maintenance facility, the county has established five additional road repair and maintenance facilities, one in each supervisor's district. Each of these five facilities contains staff who are responsible for carrying out the major activities of the Road Department, such as repair of roads and culverts and mowing of rights of way, as well as other activities, such as collecting trash from roads.

These road repair and maintenance facilities, commonly called work centers, all have an Assistant Road Manager who oversees a superintendent, a foreman, and equipment operators. To assist in managing the Road Department, the Assistant Road Managers oversee the operations of their staffs by monitoring and reporting on

- time card information showing what work the employees conducted during the week;
- fuel usage; and
- equipment use, projects performed, and Road Department resources devoted to the projects, which can be generated to show work performed for periods of days, months, or years.

Further, Assistant Road Managers produce for the Road Manager a weekly work plan.

Four-Year Plan

Harrison County has adopted a four-year road plan as required by Section 65-7-117.

Harrison County has adopted a four-year road plan for improvements to the roads in Harrison County. The plan is reviewed and adopted, as well as amended, by the board of supervisors on an annual basis. Based on its inspection of the roads and bridges of the county, the board of supervisors adopts, on or before the first day of February each year, and spreads upon its minutes, a four-year plan for the

construction and maintenance of county roads and bridges. The plan may be amended at any time by a vote of the majority of the members of the board. Changing needs may require amendments to the plan.

Failure To Realize Efficiencies

Although meeting the formal requirements of law, Harrison County's implementation of the unit system has not enabled the county to avail itself of some of the benefits of such a system.

Much of unit system law deals with establishing a countywide management system of roads and bridges. By replacing a system whereby individual Supervisors manage and in some cases direct the day-to-day activities of road crews, a unit county utilizes a Road Manager who is responsible for managing the needs of the county as a whole. Specifically provided in MISS. CODE ANN. Section 19-2-3 is the following language regarding what unit system counties are to achieve when operating their road departments. Such counties:

...shall operate on a countywide system of road administration, there shall be no road districts, separate road districts or special road districts in any county, supervisors districts shall not act as road districts, and the construction and maintenance of roads and bridges in each county shall be on a countywide basis so that (a) the distribution and use of all road and bridge funds available to the county or any district thereof, (b) the planning, construction and maintenance of county roads and bridges, (c) the purchase, ownership and use of all road and bridge equipment, materials and supplies, (d) the employment and use of the road and bridge labor force, and (e) the administration of the county Road Department shall be on the basis of the needs of the county as a whole, as determined by the board of supervisors, without regard to any district boundaries.

This CODE provision strongly implies that counties on the unit system will allocate road and bridge resources to meet the greatest needs of the county first and will strive to manage these resources efficiently to enable taxpayers to realize the greatest benefit from these resources.

Although Harrison County complies with the formal requisites of unit system law, and district-based employees may be used throughout the county, certain county practices impede the realization of the efficiencies the unit system offers to local governments. Specifically, these practices are

- the county's utilization of road repair and maintenance facilities, commonly called work centers, in each supervisor's district rather than conducting all or most

- road and bridge operations from the central road repair and maintenance facility;
- the road plan's lack of priorities for improvements to roads in the county.

Use of Five Separate Work Centers

Harrison County's use of five road repair and maintenance facilities located in each of the county's five supervisors' districts does not efficiently allocate resources on the basis of road miles under management.

Under the unit system, counties are required to establish a central road repair and maintenance facility and may establish additional road and maintenance facilities by board resolution. On June 4, 1992, the board of supervisors of Harrison County spread upon the minutes an order setting five work centers for road and bridge operations from which road crews would be dispatched to carry out projects assigned to the Road Department. See Exhibit 1, page 13, showing the location of each work center.

As depicted in Exhibit 2, these five additional road and maintenance facilities have considerable disparities in allocation of resources in relation to number of miles of road to be managed and repaired and staff carrying out these responsibilities.

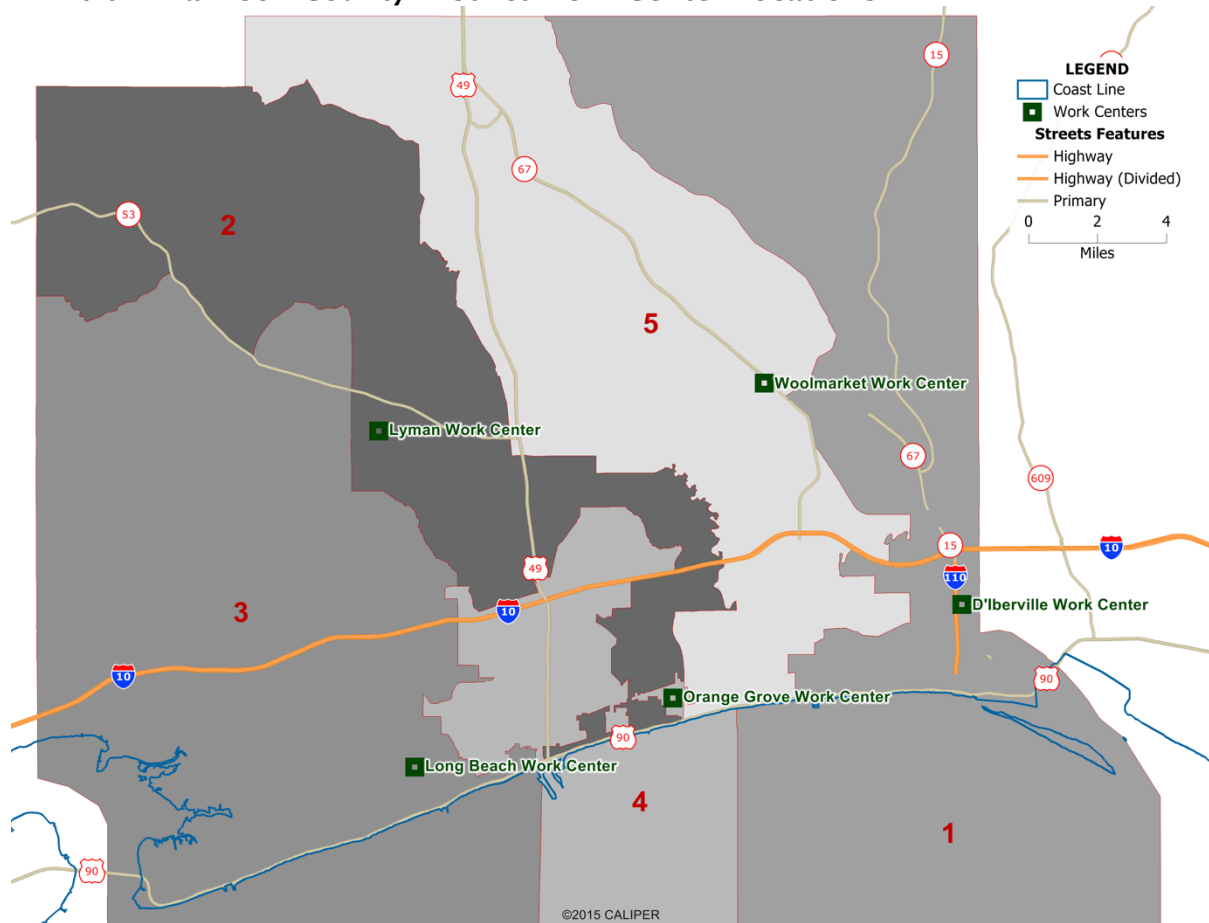
Exhibit 2: Harrison County Employees by District and Miles of Road Managed

District	Miles of Road under County Maintenance*	Employees under Assistant Road Managers**
1	60	20
2	169	23
3	279	19
4	7	7
5	159	24

*SOURCE: PEER analysis of Harrison County roadmaps.

**SOURCE: Timecards provided by the Harrison County Road Manager.

Exhibit 1: Harrison County District Work Center Locations



SOURCE: Standing Joint Legislative Committee on Reapportionment and PEER illustration.

The figures in Exhibit 2, page 12, indicate that three districts each have over 150 miles of road to manage and oversee, while the remaining two districts have 60 miles and 7, respectively, reflecting a disparity in employees per mile under supervision between districts. The ratio of employees per mile overseen is as follows:

District Overseen	Ratio of Employees to Miles
1	1 to 3
2	1 to 7.35
3	1 to 14.68
4	1 to 1
5	1 to 6.6

Continued use of facilities in Districts 1 and 4 draws resources away from areas where the greatest need for road maintenance, based on actual mileage of road under county control, appears. Additionally, from a review of the map on

page 13, it would appear that the needs of Districts 1 and 4 could easily be met by work crews dispatched from Districts 2, 3, or 5.

Because of the continuing need for improvements to county roads and bridges, PEER would not call for reductions in staffing or equipment but suggests that such could be reallocated to the work centers retained. Savings could nonetheless inure to the county for the following reasons:

- County work facilities no longer used by the Road Department could be repurposed to meet other county needs thereby saving the county the expense of obtaining new facilities for programs.
- The county could place surplus facilities up for sale, recognizing a one-time infusion of cash from the sale, and save costs associated with the upkeep and maintenance of the sold facilities.

Lack of Priorities in the County Road Plan

Although Harrison County has a current four-year road plan outlining road projects and their funding methods, no determination of priorities for the particular miles of road to be paved or reconstructed has been made.

As previously noted, Harrison County's current four-year road plan, as provided by the county Road Manager, identifies projects to be completed by the Road Department, using paving funds, bond funds, or road and bridge funds.

An examination of the current four-year plan found in Appendix A, pages 43-53, shows that the roads to be worked during the calendar year period 2017 through 2020

- lack prioritization of projects most important to ensuring the safety of the residents of Harrison County;
- lack timelines for project milestones and completion dates within a four-year cycle; and
- lack any projects listed for completion during the period 2017 through 2020 (it appears to be an old plan).

Although a significant amount of paving is conducted with funds that are not managed under the unit system, CODE provisions governing road construction in unit counties contemplate that road construction and maintenance is to be conducted for the benefit of the county as a whole. The provisions of MISS. CODE ANN. Section 19-2-3 require the following:

...construction and maintenance of roads and bridges in each county shall be on a countywide basis so that (a) the distribution and use of all road and bridge funds available to the county or any district thereof, (b) the planning, construction and maintenance of county roads and bridges, (c) the purchase, ownership and use of all road and

bridge equipment, materials and supplies, (d) the employment and use of the road and bridge labor force, and (e) the administration of the county Road Department shall be on the basis of the needs of the county as a whole, as determined by the board of supervisors, without regard to any district boundaries.

A system of road paving priorities with milestone and completion timelines would identify the roads with the greatest traffic burdens or those with the worst paving conditions and show that the county intends to meet its most urgent needs first, thereby reflecting that road projects are being administered on the basis of the needs of the county as a whole.

Without established priorities, paving and other road and bridge maintenance decisions may be being made on the basis of concerns of individual supervisors using non-Road Department funds. Such decisions may reflect only the preferences or concerns of a particular supervisor.

PEER notes that although Harrison County has set forth no priorities in its plan, some obvious safety issues exist in relation to its roads and bridges that merit immediate attention. The most recent federal bridge survey dated from 2016 shows 54 bridges under the jurisdiction of the county to be rated fair to worse in one or more of the categories of decking, substructure, and superstructure. Repair of these bridges would appear to be imminent priorities, and a road plan that does not address such repairs as priorities could result in safety issues for passenger or commercial travel or imposition of load limits that could severely restrict utility.⁴

⁴U.S. Department of Transportation, Federal Highway Administration, National Bridge Inventory, 2016.

Other Management and Compliance Issues

During this review PEER identified several issues of concern unrelated to administration of the county unit system. This chapter will discuss the following:

- use of resources funded through road and bridge levies,
- noncompliant uses of road and bridge resources,
- use of escrow funds for advertising and other activities,
- travel reimbursement practices, and
- procedures for entering into executive session.

Use of Road and Bridge Levy Resources

Harrison County Road Department resources have been committed to projects and activities that are not associated with the purposes and responsibilities of road and bridge construction, upkeep, and maintenance.

In addition to provisions of law dealing with the unit system, road and bridge operations must also comport with other requirements associated with the use of county road and bridge resources.

Legal Authority for Using Funds Levied for Roads and Bridges

Counties are empowered to levy and expend locally levied funds for the construction and maintenance of local roads, bridges, and culverts.⁵ MISS. CODE ANN. Sections 65-15-1 and 65-13-7 specifically address the uses to which such levied funds may be directed. Section 65-15-1 provides the following:

The board of supervisors may raise funds for working, constructing, reconstructing and maintaining public roads or for building bridges by an ad valorem tax on all assessed taxable property in the county, or by a bond issue, or by either or both of said methods.

In a like manner, Section 65-15-7 provides:

The board of supervisors of any county may, in its discretion, levy annually an ad valorem tax on all taxable property of the county, to be used for constructing and maintaining all bridges and culverts on the public roads throughout the county.

Funds levied for roads, bridges, and culverts are to be managed as special funds; see Section 65-15-3.

The unambiguous language in these two CODE sections makes it clear that funds levied for the purposes defined within them

⁵MISS. CODE ANN. Section 27-39-305 allows a levy of ad valorem taxes for such purposes.

may be used only for road and bridge construction and maintenance. In *Attorney General's Opinion to Shelton*, August 6, 2004, the Attorney General opined the following respecting road and bridge levies:

Funds raised by levying ad valorem taxes may be used only for the purposes of the tax levy and funds raised by issuing bonds may be expended only for the purposes set forth in the resolution accompanying the issuance of the bonds. Counties are authorized to maintain an account for roads, an account for bridges or an account for both roads and bridges with funds raised pursuant to a tax levy or by issuing bonds.

In another instance, the Attorney General responded to a question of whether road and bridge funds could be used for recreational facilities. In *Attorney General's Opinion to Holliman*, June 4, 2004, the Attorney General opined, in part, that road and bridge funds could be used for a hiking and biking trail under limited circumstances. Specifically, the opinion stated:

Expenditure of county road funds may only be used for roads and bridges and related purposes. We have previously opined that where a hiking/biking trail is part of the public road, road funds may also be used for the project. MS AG Op., Trapp (January 17, 1997).

Noncompliant Uses of Road and Bridge Resources

Contrary to state law, the Harrison County Board of Supervisors uses road and bridge funds to support recreational facilities.

As noted previously, the Road Department analyzes and reports on the activities of the staff assigned to the five work centers and the central office, known as the bridge and traffic office. Staff of these offices are in almost all cases paid out of road funds (Fund 150) or bridge and culvert funds (Fund 160).

These personnel perform diverse activities, including road repair and patching, culvert replacement, grass mowing along right-of-ways, and trash removal on or near county roads. Such activities generally are considered to be within the responsibility of the Road Department. The staff also conducts paving programs, paid for out of paving funds, which are managed separately from road funds or bridge and culvert funds.

Based on activity reports generated by the Road Manager, most activity for road and bridge personnel appears to be appropriate in view of the provisions of law cited; nonetheless, PEER notes that several projects bear a description clearly related to recreational facilities. Exhibits 3 through 5, pages 19-21, list projects that involved work done by road and bridge personnel for the construction or upkeep of splash

pads,⁶ boat launches, ballparks, fairgrounds, and other areas that appear to be recreational in nature.

Although in some cases the activities reported may have included work associated with road upkeep and maintenance (possibly of an access road), most were related to maintenance or construction of a recreational facility. As previously indicated, for road and bridge resources to be used for such projects, the recreational activity has to be part and parcel of a road project. It is not apparent that that such activities as splash pad construction or ballpark upkeep could be a part of a road project.

Although PEER is not calling into question the value or utility of such projects, the use of road and bridge resources appears to be contrary to the purpose for which these funds were levied. Even if the materials were provided by the county from other sources, the labor from the work centers tends to be paid almost in entirety from road and bridge funds.

In consideration that the state's public roads and bridges require continual maintenance, the diversion of road resources to recreational functions fails to protect and maintain those assets. PEER notes that in cases in which a substantial diversion of dedicated funds, such as road and bridge funds, occurs, reimbursement is appropriate and necessary. See *Attorney General's Opinion to Byrd*, January 23, 2001, wherein the Attorney General opined that although it was appropriate for a county sheriff to make use of a Road Department backhoe for crime scene investigations, if the Road Department incurred substantial expense, reimbursement of the Road Fund would be required.⁷

⁶A splash pad is a water playground area with ground jets and nozzles that spray water upward to create a zero-depth water play area.

⁷PEER notes that in FY 2016 the County General Fund transferred \$41,710.91 to the Road Fund (Fund 150) to cover miscellaneous expenses. Also, for FY 2017 District 3 bond account procured a roller for the Road Department for \$37,355. The Road Department also transferred \$20,000 into the bond account at the same time.

**Exhibit 3: Noncompliant Harrison County Road Department Activities
(10/1/15–9/30/16)**

District	Project Description	Description of Work	Cost
1	Splash Pad in District 1	Build splash pad	\$2,602
1	Moving Bleachers	Pick up and deliver stage bleachers	\$3,697
1	D'Iberville Boat Launch	Haul material and build/repair parking lot	\$4,227
1	Harrison County Fairgrounds	Pick up and deliver stage bleachers	\$555
1	Hwy 15 Sportsplex	Ditch/culvert work	\$3,306
1	Hwy 15 Sportsplex	Ditch/culvert work and clean, retention pond	\$5,038
2	3 Rivers Ball Field/Sports Complex	Skip and patch potholes	\$71
2	Bruce Ladner Ball Field/Sports Complex	Install and replace culvert	\$882
2	Lyman Splash Pad – County Farm Road	Load, spread materials, replace repair crossover, and repair shoulders	\$3,902
2	Polocrosse Field & Practice Pen	Site preparation, hauling, and spreading materials	\$12,049
3	Long Beach Ball Field	General cleanup, culvert replacement, parking lot repair, trash pickup, mowing*	\$63,966
3	Long Beach Pavilion	Build and repair parking lot	\$20,218
4	Amos Crouch Ball Park	Plumbing	\$30
4	Amos Crouch – Putting Down Sand	Load and mow grass in right-of way	\$751
4	Amos Crouch Ball Field	Haul material	\$1,021
4	South Carolina Road	Ball field maintenance	\$160
5	Saucier Ball Field	General cleanup, repair drainage easement, ball field maintenance, haul material, litter control, mow grass in right-of-way	\$8,658
5	Saucier Walking Track	Miscellaneous**	\$62
5	Saucier Splash Pad	Painting	\$1,035
5	Woolmarket Splash Pad	General cleanup and painting	\$1,761
5	Woolmarket Ball Field	General cleanup, repair damages, ball field maintenance/hauling material, litter control, mowing grass in right-of-way, remove down trees trim hanging limbs	\$23,120
Bridge and Traffic	North Gulfport Boxing Club	Layout/stripe parking lot	\$ 534

*Mowing of rights-of-way for county roads is an appropriate activity. Often it is not clear in the cases where mowing appears whether it is a county road right-of-way being mowed or parts of the grounds of a park or other recreational facility.

**Where “Miscellaneous” appears, the Work Summary Report did not clearly specify what activity was associated with the project being completed.

SOURCE: PEER analysis of Harrison County Work Summary Report 10/1/15–9/30/2016.

Exhibit 4: Noncompliant Harrison County Road Department Activities (10/1/16-09/30/17)

Supervisor District #	Project Description	Description of Work	Cost
1	Splash Pad in District 1	Build splash pad	\$55,305
1	Moving Bleachers	Pick up and deliver stage bleachers	\$1,988
1	Hiller Park Splash Pad	Build splash pad	\$ 956
1	Hiller Park Splash Pad	Build splash pad	\$2,791
2	Amos Crouch Splash Pad	Haul material	\$710
2	Amos Crouch Ball Park	Install and replace culvert, skip patch and patch potholes	\$6,354
2	Lyman Splash Pad	Install and replace culvert, grade road	\$956
3	Long Beach Ball Field	Ditch and culvert work, install replace culvert/miscellaneous	\$45,617
3	Long Beach Ball Pavilion/Ball Field	Miscellaneous**	\$666
4	Amos Crouch Splash Pad	Miscellaneous	\$32
4	Amos Crouch Ball Park	Miscellaneous	\$124
4	Amos Crouch — Putting Sand Down	General cleanup, mow,* cut, weed-eat, ball field maintenance, repair maintenance/haul material	\$5,003
4	Tyler Street	Ball field maintenance and trash pickup	\$1,466
4	Yother Keyes Ball Park	Miscellaneous	\$175
4	Yother Keyes Ball Park	General cleanup, build/repair parking lot, prepare road for paving, build splash pad and trim hanging limbs	\$3,719
5	Dog Park - Poppys Ferry Road	Repair drainage easement	\$10,717
5	Saucier Ball Field	Ditch and culvert work, ball field maintenance, mow grass in right-of-way and repair patch roadway/mow clean weed eat	\$13,313
5	Skate Park	Ditch and culvert work, mow grass in right-of-way	\$1,902
5	Woolmarket Splash Pad	Ditch and culvert work, miscellaneous	\$3,548
5	Woolmarket Walking Track	Painting, repair road washout, spray weed killer, and miscellaneous	\$18,864
5	Woolmarket Ball Field	Carpentry woodwork, clean/cut/mow, ditch and culvert work, ball field maintenance, mow grass in right-of-way	\$25,186
5	Yother Keyes Ball Park	Ditch and culvert work	\$8,100
Bridge and Traffic	Yother Keyes Ball Park	Debris removal and sign maintenance	\$1,363

*Mowing of rights-of-way for county roads is an appropriate activity. Often it is not clear in the cases where mowing appears whether it is a county road right-of-way being mowed or parts of the grounds of a park or other recreational facility.

**Where "Miscellaneous" appears, the Work Summary Report did not clearly specify the activity associated with the project being completed.

SOURCE: PEER analysis of Harrison County Work Summary Report 10/1/16-9/30/2017.

Exhibit 5: Harrison County Road Department Activities (10/1/17–11/21/17)

Supervisor District #	Project Description	Description of Work	Cost
3	Long Beach Ball Field	Ditch and culvert work	\$6,407
3	Long Beach Pavilion	Long Beach Ball Field	\$1,850
4	Amos Crouch Ball Park	Heating, ventilation, AC	\$374
4	Amos Crouch Splash Pad	Plumbing	\$110
4	Splash Pad — Christmas Lights	Housekeeping and repairs	\$3,138
5	Saucier Ball Field	Maintenance, mow,* clean, weed-eat and spread/load material, build/repair parking lot, miscellaneous	\$42,973
5	Saucier Park Walking Track	Ballfield maintenance, spread/load materials	\$4,208

*Mowing of rights-of-way for county roads is an appropriate activity. Often it is not clear in the cases where mowing appears whether it is a county road right-of-way being mowed or parts of the grounds of a park or other recreational facility.

SOURCE: PEER analysis of Harrison County Work Summary Report 10/1/17–11/21/2017.

Use of Escrow Funds for Advertising and Other Activities

Although within the scope of state law, the Harrison County Board of Supervisors expends escrow funds imprudently without any measurable benefit to the county as a whole.

MISS. CODE ANN. Section 27-39-329 (2) (b) states the following:

Beginning with taxes levied for the Fiscal Year 1983, each county shall levy each year an ad valorem tax of one (1) mill upon all taxable property of the county, which may be used for any purpose for which counties are authorized by law to levy an ad valorem tax...

The section further requires the county to hold the avails of the one mill in “escrow” until such time as the Department of Revenue certifies that the county complies with all legal requirements associated with property reappraisal. After certification, the county may expend these revenues for any purposes for which a levy is lawful as set out in MISS. CODE ANN. Section 27-39-317, specifically including the following:

- general county purposes (current expense and maintenance taxes);
- roads and bridges (including municipal streets when municipalities enter into interlocal agreements that provide for reimbursement to the county);
- schools;
- road bonds and the interest thereon, separately for countywide bonds and for the bonds of each school district;
- countywide bonds, and the interest thereon, other than for road bonds and school bonds;

- loans, notes or any other obligation, and the interest thereon, if permitted by the law; and
- any other purpose for which a levy is lawfully made.

According to Harrison County's accounting records, the one mill "escrow" levy generated approximately \$1.87 million and \$1.96 million in fiscal years 2016 and 2017, respectively. The county's practice is to deposit approximately one-fourth of the millage collections in the Special Levy Reappraisal—i.e., Escrow Fund—but allocate the collections equally among the county's five supervisor districts. As a result, each supervisor has an available balance each fiscal year from which to make expenditures, with the ending balances "rolling forward" into the new fiscal year. For fiscal years 2016 and 2017, the deposits amounted to \$537,834.56 and \$494,226.41, respectively. (Department of Audit staff indicated to PEER that the practice of counties creating individual supervisor "accounts" for the expenditure of escrow funds is one not often observed.)

Discretionary Expenditures

The Harrison County Board of Supervisors budgeted \$500,000 in both FY 2016 and FY 2017 to allow each supervisor to make discretionary expenditures from escrow funds.

As part of the annual budgeting process, the Harrison County Board of Supervisors includes categories of proposed expenditures to be funded from the Escrow Fund. As shown in Exhibits 6 and 7, pages 23-24, the board budgeted \$500,000 to be expended from the Escrow Fund in both FY 2016 and FY 2017. The exhibits also show the amounts expended by category from the Escrow Fund. The county's practice is to allow each supervisor to make decisions regarding specific expenditures from his or her Escrow Fund "account." According to the Harrison County Administrator, such expenditures are made pursuant to the general purchasing laws or other law governing expenditures by a county—i.e., requisitions, purchase orders, invoices, receiving reports, etc. Expenditures from the escrow "accounts" are approved by the entire board of supervisors either as part of the claims docket or specific board resolutions. Exhibits 8 and 9, pages 27-31, show the supervisors' expenditures from their Escrow Fund "account" and the purposes for such expenditures.

The practice of a unit county providing each supervisor with an escrow "account" was a subject in *Attorney General's Opinion to Bryant*, May 1, 2001. The requestor of the opinion stated that the county in question had a separate unofficial method of tracking credits and debits against the Escrow Fund that existed to allow the board of supervisors to know how much money was spent in each supervisor's district. In the county in question, the County Administrator, not the Accounting Department of the Chancery Clerk, maintained the unofficial tracking system for each supervisor.

Exhibit 6: Harrison County Escrow Budget & Expenditures, FY 2016

Fiscal Year 2016

Category of Expenditure	Budget	Expenditures
Advertising County Resources	\$100,000.00	\$98,364.00
Appropriation	\$25,000.00	\$0.00
Asphalt	\$0.00	\$152,840.64
Asphalt in Place	\$75,000.00	\$43,648.30
Building Repairs/Supplies	\$75,000.00	\$47,161.20
Concrete	\$15,000.00	\$0.00
Furniture/Office Equipment—Above \$5,000	\$25,000.00	\$0.00
Furniture/Office Equipment—Less than \$5,000	\$5,000.00	\$10,259.64
Gravel or Shell	\$25,000.00	\$0.00
Heavy Road Equipment—Above \$5,000	\$0.00	\$26,448.00
Office Supplies & Materials	\$0.00	\$129.00
Other Capital Outlay—Above \$5,000	\$25,000.00	\$49,050.40
Other Capital Outlay—Less than \$5,000	\$15,000.00	\$19,850.19
Other Consumable Supplies	\$25,000.00	\$25,249.50
Other Contractual Services	\$25,000.00	\$14,750.58
Recreation Program Subsidies	\$10,000.00	\$1,396.95
Repair & Replacement Parts	\$5,000.00	\$1,920.45
Road Machinery & Equipment	\$0.00	\$3,000.00
Small Tools	\$0.00	\$932.28
Uniforms	\$0.00	\$3,150.56
Vehicles—Above \$5,000	\$50,000.00	\$23,789.00
	\$500,000.00	\$521,940.69

SOURCE: PEER analysis of Harrison County accounting records.

In response to the requestor's question regarding the appropriateness of the unofficial tracking method, the Attorney General opined as follows:

...as long as the county uses the prescribed accounting methods as directed by state law and regulation and generally accepted accounting principles, there is nothing to prevent it [the county] from using an additional formal or informal internal accounting method, nor is there anything to prevent the board from monitoring how much money is spent in each supervisor's district.

Exhibit 7: Harrison County Escrow Budget & Expenditures, FY 2017

Fiscal Year 2017

Category of Expenditure	Budget	Expenditures
Advertising County Resources	\$100,000.00	\$106,709.00
Asphalt	\$122,500.00	\$19,041.84
Building Repairs/Supplies	\$75,000.00	\$36,917.85
Concrete	\$0.00	\$20,466.54
Custodial Supply/Cleaning Agent	\$0.00	\$2,595.25
Furniture/Office Equipment—Above \$5,000	\$25,000.00	\$28,659.77
Furniture/Office Equipment—Less than \$5,000	\$5,000.00	\$2,680.46
Gravel or Shell	\$25,000.00	\$0.00
Heavy Road Equipment—Above \$5,000	\$0.00	\$9,000.00
Office Supplies & Materials	\$0.00	\$798.71
Other Capital Outlay—Above \$5,000	\$25,000.00	\$21,623.00
Other Capital Outlay—Less than \$5,000	\$15,000.00	\$0.00
Other Consumable Supplies	\$25,000.00	\$40,331.17
Other Contractual Services	\$25,000.00	\$12,395.29
Other Mobile Equipment—Above \$5,000	\$0.00	\$7,900.00
Other Mobile Equipment—Less than \$5,000	\$0.00	\$3,950.00
Recreation Program Subsidies	\$2,500.00	\$0.00
Repair & Replacement Parts	\$5,000.00	\$0.00
Small Tools	\$0.00	\$7,959.15
Transfer	\$0.00	\$35,000.00
Uniforms	\$0.00	\$433.89
Vehicles—Above \$5,000	\$50,000.00	\$23,820.00
	\$500,000.00	\$380,281.92

SOURCE: PEER analysis of Harrison County accounting records.

With regard to the question of whether it is legal for supervisors to agree among themselves that an equal portion of the escrow fund will be spent in each district, the Attorney General opined that under the unit system a county must spend road and bridge funds without regard to district boundaries. The Attorney General cited MISS. CODE ANN. Section 19-2-3 and noted that the section's provisions applied only to county road administration and road and bridge funds. The opinion stated that there is no corresponding statute governing expenditures of other county funds. The Attorney General also stated there is no legal requirement that counties spend revenue on a countywide basis rather than a district basis for expenditures not covered by Section 19-2-1 et seq. The Attorney General noted that the popular perception is that unit system counties are required to spend all public

funds, not just road funds, on the basis of the needs of the county as a whole.

Although Harrison County's practice of allocating a portion of the one mill ad valorem levy equally among supervisors' districts is not contrary to state law, PEER questions the advisability of the practice. By already allocating the majority of the escrow collections—i.e., three-fourths of the one mill proceeds—to the county's general fund or other countywide funds, the board of supervisors is cognizant of the benefit to be derived from expending the escrow fund for the county as a whole. PEER sees no reasonable basis for reserving the remaining one-fourth of the one mill proceeds to be expended by the individual supervisors.

PEER noted a lack of precision in the county's accounting of expenditures from the escrow "accounts." The county's Comptroller is the primary accounting official for all of the county's funds, revenues, and expenditure activities. However, the Comptroller does not receive information identifying each district's escrow expenditures. Such information would be necessary to capture escrow activity by district in the county's automated accounting system. With regard to the escrow "accounts," staff of the County Administrator maintain manual spreadsheets of deposits to and expenditures from the individual supervisor's escrow accounts. The staff base the expenditures in each supervisor's escrow "account" on requests made by a supervisor's administrative assistant. In comparing the spreadsheets to the Comptroller's ledger accounts, PEER noted instances in which the spreadsheets had incorrect amounts posted or missing expenditures. Because the spreadsheets contain errors and are used as the basis for making monthly reports to the board, supervisors do not receive accurate information regarding the districts' escrow "accounts."

Advertising Expenditures

During fiscal years 2016 and 2017, the Harrison County Board of Supervisors expended \$98,364 and \$106,709, respectively, in escrow funds to "advertise county resources."

MISS. CODE ANN. Section 17-3-1 states the following regarding discretionary use of escrow funds for advertising for the county:

The board of supervisors of any county in Mississippi, and the mayor and board of aldermen or board of commissioners of any municipality in the State of Mississippi, may in their discretion, set aside, appropriate and expend moneys, not to exceed one mill of their respective valuation and assessment for the purpose of advertising and bringing into favorable notice the opportunities, possibilities and resources of such municipality or county.

MISS. CODE ANN. Section 17-3-3 further expands upon the use of advertising to advance the interests of the county:

Advertising pursuant to Section 17-3-1 shall include newspaper and magazine advertising and literature, publicity, expositions, public entertainment or other form of advertising or publicity, which in the judgment of such board or boards will be helpful toward advancing the moral, financial and other interests of such municipality or county; however, such advertising shall not include advertisement in publications sponsored by political parties, political committees, or affiliated organization....

The Harrison County Board of Supervisors expended \$98,364 and \$106,709, during fiscal years 2016 and 2017, respectively, in escrow funds to “advertise county resources.” Exhibits 8 and 9, pages 27–31, show the recipients of these advertising funds.

PEER analyzed the board’s official minutes for calendar years 2015, 2016, and 2017 and determined that the board of supervisors spread upon its official minutes resolutions authorizing advertising expenditures. The county generally expended escrow funds for advertisements in event programs and other printed materials, banners, signage, and T-shirts or sports jerseys.

While Harrison County’s practice of using escrow funds to advertise county resources is not contrary to state law, PEER questions the advisability and practicality of the practice. It is difficult to establish how expending escrow funds on signs and T-shirts is helpful “toward advancing the moral, financial and other interests” of Harrison County.

In *Attorney General's Opinion to Bryant*, May 1, 2001, the Attorney General noted that MISS. CODE ANN. Section 17-3-1 and Section 17-3-3 are “very broad, permissive and subject to abuse” with regard to advertising by a board of supervisors. The Attorney General recommended that further restrictions on this type of spending authority be considered by the Legislature.

Exhibit 8: Entities Receiving Escrow Funds To Advertise Harrison County, FY 2016

Entity Paid To Advertise Harrison County	Payment Amount
Harrison Central Boys Basketball Program	\$1,000
West Harrison High School Lady Canes Basketball	\$1,500
Biloxi Main Street	\$200
D'Iberville Darlings High School Dance Team	\$500
Biloxi High School	\$325
Biloxi First	\$1,000
American Red Cross Southeast Mississippi	\$100
Camellia Ministries FBO American Cancer Society	\$1,000
Soria City Lodge	\$300
Boys & Girls Clubs of the Gulf Coast	\$250
Harrison County School District	\$500
Gulf Coast Women's Center for Nonviolence	\$1,000
Harrison Central Softball	\$1,000
St. James Baptist Church, Inc.	\$100
Gulfport High School Soccer Booster Club	\$300
Pine Burr Area Council, BSA	\$500
Biloxi High School Hardwood Club	\$250
Mississippi Gulf Coast Chamber of Commerce Inc.	\$500
Admiral Diamond Booster Club	\$250
Junior Auxiliary of Gulfport	\$300
Hibernia Marching Society, Inc.	\$400
Mississippi Gulf Coast Youth for Christ	\$1,000
Harrison Central Diamond Club	\$250
D'Iberville High School Bass Fishing Club	\$150
Gulf Coast Association of Legal Support Professionals	\$200
Christmas on the Water	\$3,500
Warrior Homerun Booster Club	\$125
Second Liners Mardi Gras	\$4,000
Martin Luther King Jr. Coalition	\$10,000
Gaston Point Community Development Corporation	\$100
Woolmarket Youth Basketball	\$200
Biloxi High Diamond Club	\$500
West Harrison High School Girls Softball Booster Club	\$500
North Woolmarket Baseball Booster Club	\$150
St. Patrick Athletic Association	\$250
D'Iberville High School Yearbook	\$250
Unity Festival, Inc.	\$400
Reclaimed Project	\$100
Gulf Coast Symphony	\$5,000
Biloxi Public School	\$500
Pink Heart Funds	\$500
Top Ten Social Club	\$500
D'Iberville Middle School	\$500
Biloxi-Gulfport Black Chamber of Commerce	\$500
Mississippi Beach Cruisers	\$100

L.I.F.T. Mississippi Gulf Coast Charitable Organization	\$150
Mississippi Gulf Coast Alcorn State University Alumni Foundation	\$400
Karun Temple #48	\$250
Jackson State University, Gulf Coast Alumni Chapter	\$300
Gulfport Sports Hall of Fame	\$650
Sheriff's Annual Gospel Sing	\$500
Biloxi Shrimp Festival & Blessing of the Fleet	\$2,500
St. Patrick Catholic High School	\$250
Gulf Coast Sunday School and Baptist Training Union Congress Pageant	\$400
Edgewater Rotary Club	\$199
Gulfport Youth Sports Association	\$1,000
Mississippi Gulf Coast Fishing Tournament Inc.	\$1,000
Mississippi Deep Sea Fishing Rodeo	\$2,500
"Gamechangers" Rickey Toles	\$250
Kappa Alpha Psi Fraternity, Inc.	\$500
MPACT	\$250
Election Commissions Association	\$200
St. Vincent de Paul Community Pharmacy	\$1,000
Boom Boom Committee	\$5,000
AABE	\$600
Croaker Classic	\$250
Lady Warrior Volleyball Booster Club	\$250
North Woolmarket Football Booster Club	\$100
Thirty-Third Avenue School Reunion	\$100
Biloxi Public School for the 2016 Shrimp Bowl Classic	\$5,000
Crusaders for Veterans	\$500
Knights of Peter Claver	\$500
Handsboro/MS City Community Committee	\$200
Mercy Seat M.B. Church	\$100
Gulf Coast Community Foundation	\$2,500
The Pink Lotus Project	\$250
North Gulfport/Turkey Creek Alumni Association	\$500
Harrison Central High School Volleyball Booster Club	\$500
Tunnel to Towers Foundation	\$500
West Harrison High School Softball Booster Club	\$150
Cruisin' The Coast	\$10,000
NAACP Gulfport Branch	\$500
West Harrison High School Football Booster Club	\$500
Mississippi Gulf Coast Chamber of Commerce Inc.	\$500
Harrison County Fair Association	\$7,500
CFV-Wreaths for Biloxi National Cemetery	\$500
D'Iberville High School Yearbook	\$500
Gulf Coast Community Foundation	\$700
Gulfport Admiral Club	\$1,500
Humane Society of South Mississippi	\$1,000
Biloxi Main Street	\$300

Carters Champions	\$500
North Gulfport Girls Basketball Booster Club	\$500
Hurricane Boys Booster Club	\$500
Lady Canes Booster Club	\$500
Success Women's Conference	\$600
Mississippi Gulf Coast Chamber of Commerce Inc.*	\$140
Gulf Coast Women's Center for Nonviolence, Inc.	\$500
American Red Cross, Southeast Mississippi Chapter	\$500
Soria City Lodge #542	\$500
Harrison Central High	\$175
Success Women's Conference	\$600
Total Funds Spent in FY 2016	\$98,364

SOURCE: PEER analysis of Harrison County accounting records and board minutes.

Exhibit 9: Entities Receiving Escrow Funds to Advertise Harrison County, FY 2017

Entities Receiving Escrow Funds To Advertise Harrison County	Payment Amount
33rd Avenue School Reunion	\$250
Advocates for Breast Cancer Awareness	\$500
American Association of Blacks in Energy	\$500
Big Red Athletic Foundation Reunion	\$1,000
Biloxi High Diamond Club	\$500
Biloxi High School Cheer Booster Club	\$100
Biloxi High School Hardwood Club	\$250
Biloxi High Yearbook	\$350
Biloxi Public School	\$500
Biloxi-Gulfport Black Chamber of Commerce	\$500
Boom Boom Committee	\$5,000
Brodie Road Baptist Church	\$250
Christmas on the Water	\$5,000
Climb CDC	\$500
Combat Academy School of Martial Arts and Fitness	\$1,000
Competitive Printing*	\$75
Croaker Classic	\$500
Cruisin' The Coast	\$10,000
D'Iberville High School Bass Nation	\$150
D'Iberville High School Dance Team	\$1,000
D'Iberville High School Ladies Volleyball Booster Club	\$250
D'Iberville High School Lady Warrior Fast Pitch Booster Club	\$600
Delta Sigma Theta Sorority	\$500
Divine Preschool Academy	\$250
Edgewater Rotary Club	\$199
Election Commissions Association	\$200
Gorenflo's Tackle and Marina Store	\$500
Greater New Light Missionary Baptist Church	\$250
Gulf Coast Association of Legal Support Professionals	\$200

Gulf Coast Community Foundation	\$1,000
Gulf Coast Outreach & Leadership	\$500
Gulf Coast Oyster Cook-Off & Festival, LLC	\$1,000
Gulf Coast Oyster Cook-Off	\$1,500
Gulf Coast Par Busters	\$500
Gulf Coast Sunday School & BTU Congress Pageant	\$250
Gulf Coast Symphony Orchestra	\$5,000
Gulf Coast Youth Sports Association	\$1,250
Gulfport Athletic Department	\$1,500
Gulfport High School Soccer Booster Club	\$300
Gulfport School District's Middle School Robotics Team	\$250
Gulfport Sports Hall of Fame	\$500
Gulfport-Orange Grove Rotary	\$500
Harrison Central Basketball Team	\$500
Harrison Central Diamond Club	\$500
Harrison County Fair Association	\$10,000
Harrison County School District	\$500
Harrison County Triad/Sal	\$5,000
Hibernia Marching Society, Inc.	\$400
Humane Society of South MS for Rock 'N Roll Over September 15, 2017	\$1,000
Jackson State University Gulf Coast Alumni Chapter	\$500
Kappa Alpha Psi	\$500
Karun Temple No. 48	\$500
Knights of Peter Claver Zone 3	\$600
Little Rock Missionary Baptist Church	\$250
Loaves & Fishes	\$250
Martin Luther King, Jr. Coast-Wide Celebration Committee	\$5,000
Mental Health Association of South Mississippi	\$1,000
MGCCC Lady Softball Program	\$400
Mississippi Gulf Coast Alcorn State University Alumni Foundation	\$500
Mississippi Assessors & Collectors Association	\$200
Mississippi Association of Supervisors	\$350
Mississippi Beach Cruisers Car Club	\$100
Mississippi Gulf Coast Chamber of Commerce	\$710
Mississippi Lady Cardinals	\$200
Mississippi State Valley University Sports Hall of Fame	\$100
MS Federation of Republican Women	\$100
Mt. Calvary Missionary Baptist Church	\$350
NAACP, Gulfport Branch	\$1,250
National Multiple Sclerosis Society	\$500
North Gulfport Wildcats Alumni Association	\$500
North Woolmarket Basketball Booster Club	\$150
North Woolmarket Basketball Booster Club	\$150
Ohr-O'Keefe Museum of Art	\$1,500
Orange Grove Youth Association Orange Grove Youth Association Sports	\$1,000

OS-LB Interfaith Hospitality Network	\$1,000
Overtime Sports	\$5,000
Pink Heart Funds	\$1,000
Professional Cowboy Association	\$2,500
Second Liners Mardi Gras Club	\$4,000
Shiloh Missionary Baptist Church	\$500
South Mississippi Living	\$1,500
Space Walks of Bay St. Louis	\$450
St. Luke Baptist Church	\$250
Success Women's Conference Fund	\$1,000
Susan G. Komen Breast Cancer	\$250
The Handsboro/MS City Community Committee	\$300
Third Coast Panthers	\$300
Tunnel to Towers	\$500
Turkey Creek North Gulfport Alumni Association	\$500
Unity Festival, Inc.	\$500
Warrior Homerun Booster Club	\$275
West Cobras Football Team	\$500
West Harrison Band Boosters	\$250
West Harrison Girls Basketball	\$500
West Harrison High School	\$500
West Harrison High School Band	\$2,400
West Harrison High School Football Booster Club	\$500
West Harrison High School Track Booster Club	\$1,000
West Harrison Track Booster Club	\$500
Women's Resource Center	\$1,000
Xavier University of Louisiana	\$250
Total Funds Spent in FY 2017	\$106,709

SOURCE: PEER analysis of Harrison County accounting records and board minutes.

Harrison County Board of Supervisors' Travel Expenditures

Travel by public employees, including county supervisors, is governed by state law and policies of the Department of Audit, Department of Finance and Administration, and specific entities.

As part of this review, PEER analyzed the travel expenses of Harrison County's five-member Board of Supervisors to determine whether the Supervisors were complying with applicable state law and policies. Travel by public employees, including county supervisors, is governed by state law and policies of the Department of Audit, Department of Finance and Administration (DFA), and specific entities, as follows:

- MISS. CODE ANN. Section 25-3-41 establishes guidelines for travel reimbursement of officers and employees of the state of Mississippi, and of any department, institution, board, or commission thereof.

- Section 25-3-41 also provides the Department of Finance and Administration the authority to promulgate rules and regulations to effectuate economies for all expenses authorized under this section. The DFA has established provisions governing reimbursement of actual expenses, such as meals, lodging, and other necessary expenses, that apply to officers and employees of all other political subdivisions of the state as well as state officers and employees.
- MISS. CODE ANN. Section 25-3-41 (5) provides authority to the Department of Audit to adopt rules and regulations regarding advance payment of travel expenses and submission of receipts to ensure proper control and strict accountability for those payments and expenses.
- The Harrison County Board of Supervisors has had an evolving policy regarding travel. The board's policy in 2001 dealt primarily with employees' travel between their homes and work locations. In 2004 the board revised its travel policy to make the County Administrator responsible for approving overnight in-state travel for supervisors when the travel occurred between board meetings. In August 2016, the board adopted a more formal policy for overnight travel, which addresses such items as travel advances, meals, reimbursements, and mileage.

Total Travel Expenditures by the Board of Supervisors

For county fiscal years 2016, 2017, and 2018 (as of November 30, 2017), the Harrison County Board of Supervisors expended approximately \$73,000 on in-state and out-of-state travel associated with attendance at conferences and events.

Based on an analysis of Harrison County's travel records for travel associated with the five-member board of supervisors, PEER determined that the supervisors expended approximately \$73,000 on in-state and out-of-state travel associated with attendance at conferences and other events during county fiscal years 2016, 2017, and 2018 (as of November 30, 2017). Exhibit 10, page 33, summarizes the total travel expenditures for each supervisor by fiscal year. Appendix B, pages 54-56, details the specific conference or event attended by each supervisor and the location held.

Exhibit 10: Total Travel Expenditures for Supervisors for FY 2016, FY 2017, and through November 30, 2017 (FY 2018)

Supervisor	FY 2016	FY 2017	FY 2018*	Total
Beverly Martin (District 1)	\$10,412	\$6,772	\$2,218	\$19,402
Angel Kibler-Middleton (District 2)	7,404	9,333	1,332	18,069
Marlin Ladner (District 3)	250	100	0	350
Kent Jones (District 4)	9,316	9,121	1,660	20,097
Connie Rockco (District 5)	6,297	8,329	551	15,177
Total by Year	\$33,679	\$33,655	\$5,761	\$73,095

*Records through November 30, 2017.

SOURCE: PEER analysis of Harrison County travel reimbursement records.

Supervisors’ Noncompliance with State Law and Travel Policies

The Harrison County Board of Supervisors were noncompliant with state law or county travel policies in 33 instances for fiscal years 2016, 2017, and 2018 (as of Nov. 30, 2017).

PEER reviewed all reimbursements related to expenses incurred by the Harrison County Board of Supervisors for in-state and out-of-state travel during county fiscal years 2016, 2017, and 2018 (as of November 30, 2017). PEER identified 33 instances in which the supervisors’ travel expenditures were not compliant with state law or state or county travel policies, as follows:

- **Failure to provide expense receipts after receiving a travel advance.** PEER identified seven instances in which supervisors received per diem travel advances totaling \$1,437 but did not submit reimbursement forms and receipts supporting their actual expenditures after returning from their travel. MISS. CODE ANN. Section 25-3-41(5) allows travel advances but requires receipts to be submitted after travel to determine the amount of any unspent funds due back to the governing authority.
- **Paying for meals of other employees.** PEER identified five instances in which supervisors received reimbursement for group meals totaling \$743. Harrison County Travel Policy Section 7(d)(iii) states that “an employee cannot be reimbursed for expenses of another county official or employee.” The practice of combining meals on one check with a supervisor requesting total reimbursement introduces the possibility that daily meal limits and reimbursements may be exceeded or that unallowable charges may not be evident.
- **Claiming reimbursement for expenses that were prepaid by the county.** PEER identified eight charges totaling \$202.91 prepaid by the county to a hotel (a transaction known as a “prior to trip expense”) but also claimed on a supervisor’s personal reimbursement request. DFA travel policies allow prior to trip expense payments when they

are in the best interest of the state but note that such payments cannot be personally reimbursed.

- ***Claiming reimbursement for expenses that were not compliant with travel policies.*** PEER identified six instances of expenditures incurred by supervisors for travel by taxi between hotels and restaurants. DFA travel policy states that travel by taxi is limited only to travel between airports, hotels, and conference centers. PEER also identified three instances in which supervisors were reimbursed for alcoholic drinks. Both DFA and Harrison County policies explicitly prohibit such expenses. PEER identified an instance in which a supervisor was reimbursed for the purchase of two magazines. PEER also identified an instance in which a supervisor claimed the expense of an evening entertainment event featuring dinner, drinks, music, and dancing in addition to a full day's per diem for meals. In addition, PEER identified another instance in which a supervisor charged a meal to the hotel room, claimed the meal as part of the hotel's lodging charge, and also claimed a full day's per diem for meals. Finally, PEER identified an instance in which a supervisor was reimbursed for an in-room movie.

Collectively, these items do not represent a large sum of money. However, taxpayers rightfully expect that all public funds will be properly used in accordance with governing laws and policies. Furthermore, these instances of noncompliance demonstrate county officials' poor internal control over travel expenditures, and these problems are likely to become magnified when considering the travel of all county employees.

Harrison County Supervisors' Travel Records Difficult to Audit

Harrison County's recordkeeping methods and practice of prepaying travel expenses result in difficulty auditing the county's travel records and determining total travel costs of individual supervisors.

As has been described, PEER examined all travel reimbursements to supervisors—i.e., 113 transactions—related to travel for conferences and other events. In making such examination, PEER observed that the county's records were very difficult to assemble and review due primarily to the process used by Harrison County to pay for supervisors' travel. Travel expenses of supervisors were typically disaggregated into documentation for hotel charges, airline ticket costs, conference registrations, per diem advances, and, if filed, individual reimbursement forms. In order to determine the total travel costs for a supervisor to attend an event, PEER (as would any other auditor) had to locate and assemble all of these types of documents for examination. As a result, it is difficult—and in some cases impossible—with current county records to determine if all supervisors' travel expenses complied with state law and applicable travel policies or if the county expended funds for prohibited

personal items, such as those as noted in the examples previously described.

Exacerbating any examination of supervisors' travel is Harrison County's practice of making payments to conference hotels by check several months prior to the date of the conference, which requires a subsequent reconciliation of the amount paid with actual charges. Four specific instances illustrate the difficulty of the county's practice of prepaying for hotels.

- The county made a \$300 payment to a hotel when the accompanying reservation information indicated the cost would be \$270.12.
- In another instance, the county had a prepayment to a hotel that was \$107.77 greater than actual charges.
- In a third instance, the county had a prepayment to a hotel that was \$483.64 greater than actual charges.
- In a fourth instance, the county had a prepayment of \$5,438.50 for a six-night stay for four people attending a conference in Long Beach, California. Ultimately, three of the people elected to stay in other accommodations. Approximately three months after the conference the county received a refund of \$4,134.10.

In each instance, additional county staff time was required to ensure that the county eventually received a refund. In all instances, the county ultimately received refunds for the overpayments; however, in each case, the refunds were received approximately six weeks to three months after travel.

Beginning in November 2017, the county began utilizing a county credit card for prepayment of hotels, airline tickets, and conference registrations. Each month the county receives a credit card statement detailing the previous month's travel-related expenditures, and a county employee reviews the expenditures and assigns the cost to a particular supervisor and trip. This process streamlines determination of the cost of supervisor travel, provided the reconciliation and assignment of cost is properly performed.

Executive Sessions

Contrary to Mississippi's policy on the transaction of business in an open setting, the Harrison County Board of Supervisors' announcements to the public and the recitation of reasons for going into closed and executive sessions set out in meeting minutes often fail to meet the requirements of the Open Meetings Law.

Mississippi has expressed a policy preference for open, transparent operation of governing boards and commissions. Local governing authorities, like state agencies, must conduct meetings openly, as required by MISS. CODE ANN. Section 25-41-1 et seq. Generally referred to as the "Open Meetings Law," the policy behind this enactment was, as stated in Section 25-41-1:

It being essential to the fundamental philosophy of the American constitutional form of representative government and to the maintenance of a democratic society that public business be performed in an open and public manner, and that citizens be advised of and be aware of the performance of public officials and the deliberations and decisions that go into the making of public policy, it is hereby declared to be the policy of the State of Mississippi that the formation and determination of public policy is public business and shall be conducted at open meetings except as otherwise provided herein.

Generally, this act requires that public bodies, including boards of supervisors, conduct meetings in open session so the public can be apprised of the actions policymakers take in representing the interests of the public.

Section 25-41-7 makes clear that the public body must follow strict procedure for going into an executive session. Subsections 1 through 3 set out the procedures for entering executive session. These subsections state:

(1) Any public body may enter into executive session for the transaction of public business; however, all meetings of any public body shall commence as an open meeting, and an affirmative vote of three-fifths (3/5) of all members present shall be required to declare an executive session.

(2) The procedure to be followed by any public body in declaring an executive session shall be as follows: Any member shall have the right to request by motion a closed determination upon the issue of whether or not to declare an executive session. The motion, by majority vote, shall require the meeting to be closed for a preliminary determination of the necessity for executive session. No other business shall be transacted until the discussion of the nature of the matter requiring executive session has been completed and a vote, as required in subsection (1) hereof, has been taken on the issue.

*(3) An executive session shall be limited to matters allowed to be exempted from open meetings by subsection (4) of this section. **The reason for holding an executive session shall be stated in an open meeting, and the reason so stated shall be recorded in the minutes of the meeting.** Nothing in this section shall be construed to require that any meeting be closed to the public, nor shall any executive session be used to circumvent or to defeat the purposes of this chapter.*

In summary, these subsections provide that several types of board action may be taken up in executive session. Many of these actions deal with discussion of litigation, security matters, and investigations.

Noteworthy among the substantive matters that may be addressed in executive session is the personnel matters paragraph. Paragraph a of subsection 4 provides:

(a) Transaction of business and discussion of personnel matters relating to the job performance, character, professional competence, or physical or mental health of a person holding a specific position, or matters relating to the terms of any potential or current employment or services agreement with any physicians or other employees of public hospitals, including any discussion of any person applying for medical staff privileges or membership with a public hospital.

According to the minutes of the Harrison County Board of Supervisors, during several meetings held between October 2015 and September 2017 the board went into executive session to discuss “personnel matters” without additional information on the matters to be discussed during the executive session. In a few cases the board announced that it was going into executive session to discuss “personnel matters with the County Administrator,” or the board combined personnel matters with other issues, such as litigation. In most cases the minutes note that no action was taken in executive session but do not provide any information as to what was discussed. Exhibit 11, page 38, lists instances in which the board went into executive session exclusively or in part for personnel matters without further elaboration.

Since 2008, the Mississippi Ethics Commission has had the responsibility for taking complaints and resolving disputes involving the Open Meetings Law. See MISS. CODE ANN. Section 25-41-15. In at least two orders, rendered in 2010 and 2015, the commission has addressed the proper and improper way to enter executive session to discuss personnel matters. These orders set out examples of sufficient specificity for inclusion in announcements to the public and in the minutes of the boards or councils affected by these orders.

In *Mason v. Board of Aldermen of Aberdeen*, M-10-001 (2010), the commission addressed improper procedures for conducting an executive session on a personnel matter. While citing the city for failing to conduct a closed session to consider going into executive session, the commission noted that the reason for entering executive session was sufficiently specific under the circumstances for an executive session. The minutes reflected the following related to the board’s decision to go into executive session:

A motion was made by Alderman Garth, seconded by Alderman Sykes to go into Executive Session to

discuss personnel issues involving the entire Aberdeen Electric Department, investigation of possible misconduct and prospective litigation. On a roll call vote, all present voted “Aye.”

Exhibit 11: Harrison County Executive Session Dates

Date of Minutes	Minute Item Numbers*
February 1, 2016	99, 100, and 101
April 4, 2017	82, 83, and 84
April 11, 2016	75, 76, and 77
August 8, 2016	72, 73, and 74
September 12, 2016	46, 47, and 48
February 13, 2017	66, 67, and 68
May 22, 2017	58, 59, and 60
July 10, 2017	61, 62, and 63
August 7, 2017	88, 89, and 90
September 27, 2017	29 and 30**

*In accordance with Section 25-41-1 et seq., public bodies must go into closed session to discuss the need to go into executive session before going into executive session. Should the closed session result in a vote to go into executive session, the public body may only address those matters for which going into executive session was approved. At the conclusion of an executive session, the public body must vote to reconvene the open meeting and report any action taken. The numbers in this column reflect the agenda items for each of these three steps

**The minutes for this date do not reflect that the Board went into closed session before going into executive session.

SOURCE: PEER analysis of Harrison County Board of Supervisors’ minutes.

In another order, *Hinds v. Mayor and City Council*, City of Columbus M-14-005 (2015), the commission addressed several allegations regarding the council’s use of “personnel matters,” as a basis for going into executive session. The order notes that the council went into executive session to discuss five personnel matters, with the city’s chief operations officer telling the public that the council was going into executive session for that reason. Before going into executive session, the COO, upon questioning, clarified the reasons necessitating executive session. The Ethics Commission order explains the situation as follows:

Accordingly, had a member of the public not questioned the city’s Chief Operations Officer when he announced that the council was going into executive session to discuss five personnel matters, the council would have failed to announce reasons for entering executive session with sufficient specificity. When he clarified that the personnel matters involved the city’s “Police, Fire, Federal Programs and Public Works”

departments, he informed those present that, “there is in reality a specific, discrete matter or area which the board had determined should be discussed in executive session.” Id. at 111. The reason initially announced by the COO was woefully inadequate and, without the additional specificity prompted by a member of the public, would have violated the Act. Ultimately, the council did state its reasons for entering executive session with sufficient specificity and did not violate the Open Meetings Act on April 1, 2014.

The order also notes that the minutes include the specifics of what was discussed in the executive session, as well final actions, if any.

Regarding some other allegations of violations of the Open Meetings Law, the commission added a footnote about several instances in which the council came close to a violation. In note “3” of the order, the commission noted:

The council should take care to ensure the reason for entering executive session which is announced to the public is accurately recorded in the minutes of the meeting. There are discrepancies in the statement of what the mayor discussed with the council during closed session and the reason which was announced to the public in the minutes for March 19, 2013, April 2, 2013 and May 7, 2013. But for the city attorney specifically stating the matters considered in executive session at the conclusion of the executive session, a violation of Section 25-41-7 could occur simply due to inaccurate information recorded in the minutes.

Thus, announcements to the public and the recitation of reasons for going into closed and executive sessions set out in minutes must be of sufficient specificity to meet the requirements of the Open Meetings Law, a specificity absent in the examples provided herein.

PEER also notes that in some cases the board went into executive session to discuss possible litigation. Although in some instances the possible litigation may have related to a personnel matter, possible litigation alone suffers from the same weakness as personnel matters when offered without further detail. In some cases actual litigation was specifically cited, which would presumably yield adequate notice to members of the public.

As Mississippi has taken the position that openness and transparency are critical to the operations of constitutional government, failure to apprise the public with specificity of the reason for closing a meeting and failure to record the reasons in the meeting minutes falls short of this standard of openness and can erode public confidence in government. The evils of vague or nebulous grounds for going into executive session were perhaps best set out by the state Supreme Court

in *In Hinds County Bd. of Sup'rs v. Common Cause of Mississippi*, 551 So.2d 107 (Miss, 1989).

In this case, Common Cause challenged the county's practice of entering executive session to discuss personnel matters without further clarification. In finding that this practice violated the provisions of the Open Meetings Law, the court had this to say about using personnel matters or litigation as grounds for closing a session of the board to the public:

A board which only announces "litigation" or "personnel matters" for going into executive session has said nothing. It might as well have stated to the audience, "Ladies and gentlemen, we are going into executive session," and stopped there. The Act requires that a board cannot use its statutory authority to go into executive session upon certain matters as a device to circumvent the very purposes for which it is under the Open Meetings Act. The purpose of the Act is that the business conducted at all meetings of public boards be wide open.

*Here the minutes reveal the Board failed woefully to comply with the Act. Had the Board, as required by the Act, first closed its meeting to discuss a need to go into executive session at all on these various matters, the Board president could quite easily have given the audience a reason with some particularity, some specificity and some meaning. See *Hinds County*, supra, at 113 and 114.*

Recommendations

1. The Legislature should consider amending MISS. CODE ANN. Sections 17-3-1 and 17-3-3 to place limits on advertising expenditures by counties. Such limits might include a requirement that advertising be limited to publications or sponsorships of trade or business meetings held in the county.
2. To address the management and compliance issues set out in this report, Harrison County should
 - secure the services of an independent certified public accounting firm to review the expenditures of all escrow, travel, and road and bridge funds and related accounts to ensure that the expenditures are in conformity with internal policies and law. In instances in which the firm determines that spending is not in conformity with policy or law, the firm shall recommend corrective action, which may include interfund transfers to reimburse funds from which expenditures were improperly made.
 - perform, in addition to a review of expenditures, the procedures necessary to express an opinion on the effectiveness of the county's financial internal controls and, if needed, recommend corrective action to improve the county's system of financial internal controls.
 - consider closing work centers in Districts 1 and 4 and transferring those staffs and equipment from the Road Department to centers in Districts 2, 3, and 5. The centers in Districts 1 and 4 should be reviewed for possible repurposing or disposal if no useful purpose can be found for the facilities.
 - adopt priorities and project milestones and completion targets for all activities reported in the four-year road plans required by law. Such plans should also be kept up to date.
 - consult with the Ethics Commission regarding the proper methods for informing the public and recording in the minutes the reasons for conducting business in executive session.
3. The Harrison County Board of Supervisors should reconsider its practice of allocating a portion of escrow tax levy collections equally among individual supervisors. The board should formally adopt a resolution stating its intent to use such collections for the county as a whole. However, should the board choose to continue its current practice, the county comptroller should create unique account numbers in the county's accounting system for each supervisor's district that can be utilized to determine escrow expenditures by district.

Appendix A: Harrison County Board of Supervisors'
Four-Year Road Plan, 2017-2020

HARRISON COUNTY, MS
FOUR YEAR ROAD PLAN
2017 - 2020

As Prepared by
Russell Weatherly
Road Manager

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Priority list is established by the Harrison County Board of Supervisors as an effective source for allocating funds to address the needs for the county's infrastructure.

The Harrison County Board of Supervisors reserves the right to amend said priority list subject to availability of funds and current conditions of existing roads and bridges.

Said amendments shall be approved by the Board of Supervisors at one of their scheduled board meetings and officially spread on the board minutes.

SECTION I ROAD AND BRIDGE PROJECTS COMPLETED IN 2014 - 2016

Location	Type of Work
SPIKES ROAD	ASPHALT OVERLAY
SANDY CREEK ROAD	ASPHALT OVERLAY
TUXACHANIE 3	ASPHALT OVERLAY
TUXACHANIE 2	ASPHALT OVERLAY
MILL ROAD	ASPHALT OVERLAY
MACK PETE ROAD	ASPHALT OVERLAY
AIREY TOWER ROAD	MICRO SURFACE
PLUNKETT ROAD	SKIP PATCH
RAMSEY ROAD	MICRO SURFACE
DOC LIZANA ROAD	ASPHALT OVERLAY
MARVIN WILLIAMS ROAD	MICRO SURFACE
POSEY BRIDGE ROAD	MICRO SURFACE
NORTHRUP CUEVAS ROAD	SKIP PATCH
R.R. BRIDGE CREEK ROAD	MICRO SURFACE
BLX CAUSEWAY BLVD (S)	SKIP PATCH
SAUCIER ADVANCE	ASPHALT OVERLAY
SIMMONS ROAD	ASPHALT OVERLAY
BLACKWELL FARM ROAD (N)	ASPHALT OVERLAY
SCHOOL ROAD	ASPHALT OVERLAY
M. BROADUS ROAD (PIT ENT)	ASPHALT OVERLAY
RAMSEY LANE	ASPHALT OVERLAY
GARDENDALE ROAD	ASPHALT OVERLAY
PECAN HAVEN ROAD	ASPHALT OVERLAY
W. RAILROAD STREET	ASPHALT OVERLAY
F. TAYLOR ROAD	ASPHALT OVERLAY
GRAHAM DRIVE	ASPHALT OVERLAY
ADAMS ROAD	ASPHALT OVERLAY
CUNNINGHAM ROAD	ASPHALT OVERLAY
MITLEY LANE	ASPHALTOVERLAY
JONES LANE	ASPHALTOVERLAY
STEWART ROAD	ASPHALTOVERLAY
BILL BOND ROAD	ASPHALTOVERLAY
LANIECE LANE	ASPHALTOVERLAY
SHAVER ROAD	ASPHALTOVERLAY
SWITZER PARK ROAD	ASPHALTOVERLAY
YET ROAD	ASPHALTOVERLAY
RUSHING ROBINSON ROAD	ASPHALTOVERLAY
ROBIN OAKS COURT	ASPHALTOVERLAY
WHITE PLAINS ROAD	ASPHALTOVERLAY
CC ROAD	ASPHALTOVERLAY

(Cont.)

Location

Type of Work

NORTHRUP CUEVAS ROAD
CEMETERY ROAD
ROBBIE ROAD
MELTON ROAD
YORK ROAD
NORTH SWAN ROAD
CANAL ROAD
MARTHA REDMOND ROAD
SANDY HILL ROAD

ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY
ASPHALTOVERLAY

COMPLETED ROAD STRIPING – 2014 - 2016

CANAL ROAD	BIG JOHN ROAD
CEMETARY ROAD	CUEVAS-DELISLE RD
NORTH CUEVAS ROAD	SWEET CAROLINE DRIVE
MENGE AVENUE (PARTIAL)	PUMPKIN DRIVE
THOME BLVD	CABLE BRIDGE ROAD
PETE HICKMAN RD	OLD HWY 67
DOC LIZANA ROAD	CHURCH AVENUE
BLACKWELL FARM ROAD	JIM LEE ROAD
SCHOOL ROAD	SCARBOROUGH ROAD
LIZANA SCHOOL ROAD	RAILROAD BRIDGE CREEK ROAD
BIG CREEK ROAD	FIRETOWER ROAD
MENNONITE ROAD	VIC FAYE ROAD
C C CAMP ROAD	DERRICK ROAD
1 ST STREET	SUCCESS ROAD
SAUCIER-LIZANA RD	ALLEN ROAD
DAN WALKER ROAD	MURRAY STREET
F TAYLER ROAD	RED OAK ROAD
SPIKES ROAD	ROBINSON ROAD
LENO ROAD	MARTHA REDMOND ROAD
OLD WOOLMARKET ROAD	COUNTY FARM ROAD
NOBLE ROAD	W. WORTHAM ROAD
DESOTA PARK ROAD	F. LADNER ROAD
MARVIN WILLIAMS ROAD	ORANGE GROVE ROAD
JOHN CLARK ROAD	RAMSEY ROAD
SAUCIER ADVANCE ROAD	POSEY BRIDGE ROAD
CROWDER ROAD	WICKSTRAND ROAD
AIREY TOWER ROAD	

COMPLETED ROAD & BRIDGE STATE AID PROJECTS 2014-2015

SA24-124 TILLMAN ROAD – BRIDGE REPLACEMENT

COUNTY FARM ROAD/LANDON ROAD-WIDENING,OVERLAY,INTERSECTION IMPROVEMNET

KILN-DELISLE ROAD/HAMPTON ROAD – INTERSECTION IMPROVEMENT

SA24-67 CEMETERY ROAD – BRIDGE REPLACEMENT

BILOXI RIVER BRIDGE – BRIDGE REPLACEMENT

CEMETARY ROAD BRIDGE – BRIDGE REPLACEMENT

DRAINAGE COMPLETED -2014 - 2016

Location	Type of Work
MARK WEST ROAD	REPLACE CULVERTS
SMITH ROAD	REPLACE CULVERTS
MACK PETE ROAD	REPLACE CULVERTS
BIG CREEK ROAD	REPLACE CULVERTS
BENT OAKS BLVD	CONCRETE ROAD REPAIR
ELMER LADNER	REPLACE CULVERTS
NORTHRUP CUEVAS ROAD	REPLACE CULVERTS
BLACKWELL FARM ROAD	DITCH CLEANING
JOHN LEE ROAD	INSTALL CULVERTS
CURRY ROAD	INSTALL CULVERTS, CATCH BASINS
CURRY ROAD	EROSION CONTROL
OLD HIGHWAY 49	REPLACE CULVERTS (ON-GOING)
RAMSEY LANE	REPLACE CULVERTS
CHURCH AVENUE	REPLACE CULVERTS, CATCH BASINS
CEMETERY ROAD	REPLACE CULVERTS
CC ROAD	REPLACE CULVERTS
CJ DELLIE ROAD	REPLACE CULVERTS
HALEY ROAD	REPLACE CULVERTS
IRA JOHNSON ROAD	REPLACE CULVERTS
JOE BILL ROAD	REPLACE CULVERTS
BERT DEDEAUX ROAD	REPLACE CULVERTS
HEGAN DRIVE	REPLACE CULVERTS
LAMBRECHT DRIVE	REPLACE CULVERTS
MARK WEST ROAD	REPLACE CULVERTS
MCHENRY ROAD	REPLACE CULVERTS
JP LADNER ROAD	REPLACE CULVERTS
STABLEWOOD DRIVE	REPLACE CULVERTS
MARVIN WILLIAMS ROAD	REPLACE CULVERTS
CENTRAL DRIVE	REPLACE CULVERTS
SMITH ROAD	REPLACE CULVERTS
WORTHAM ROAD	REPLACE CULVERTS
NORTHRUP CUEVAS ROAD	REPLACE CULVERTS
ROAD 314	REPLACE CULVERTS
CHURCH STREET	REPLACE CULVERTS
PLANTATION ROAD	REPLACE CULVERTS
RAMSEY ROAD	REPLACE CULVERTS
SPIKES ROAD	REPLACE CULVERTS
WHITE PLAINS ROAD	REPLACE CULVERTS
ROBINSON ROAD	REPLACE CULVERTS

SECTION II PROPOSED ROAD & BRIDGE PROJECTS 2013 - 2016
II - A ROAD PROJECTS

Location	Type of Work
FOX FORREST ROAD	ASPHALT OVERLAY
HERRING ROAD	DRAINAGE WORK
WHEATON COVE	ASPHALT OVERLAY
KENCREST DRIVE	ASPHALT OVERLAY
WASHINGTON AVENUE	ASPHALT OVERLAY
LAWRENCE PLACE	ASPHALT OVERLAY
KIMBALL DRIVE	ASPHALT OVERLAY
40 TH STREET	ASPHALT OVERLAY
10 TH STREET	ASPHALT OVERLAY
ROAD 418	ASPHALT OVERLAY
RIDGEWAY ROAD	ASPHALT OVERLAY
7 TH STREET	ASPHALT OVERLAY
NEW HOPE ROAD (S)	ASPHALT OVERLAY

SECTION II PROPOSED ROAD & BRIDGE PROJECTS 2013 - 2016
II – B BRIDGE PROJECTS

Location	Type of Work
1. SA24-67 CEMETERY ROAD	BRIDGE REPLACEMENTS
2. SA24-64 LIZANA SCHOOL RD.	BRIDGE REPLACEMENT
3. SA24-68 MORAN ROAD	BRIDGE REPLACEMENT
4. SA24-146 28 TH STREET	BRIDGE REPLACEMENT
5. SA24-23 EAST WORTHAM RD.	BRIDGE REPLACEMENT
6. SA24-05 FRED DIAMAOND RD.	BRIDGE REPLACEMENT
7. SA24-35 MCHENRY ROAD	BRIDGE REPLACEMENT
8. SA24-99 ORANGE GROVE RD.	BRIDGE REPLACEMENT

SECTION III PERSONNEL, EQUIPMENT & BUDGET 2015-2018

PERSONNEL:

6	MANAGEMENT
8	CLERICAL
30	MAINTENANCE
78	CONSTRUCTION

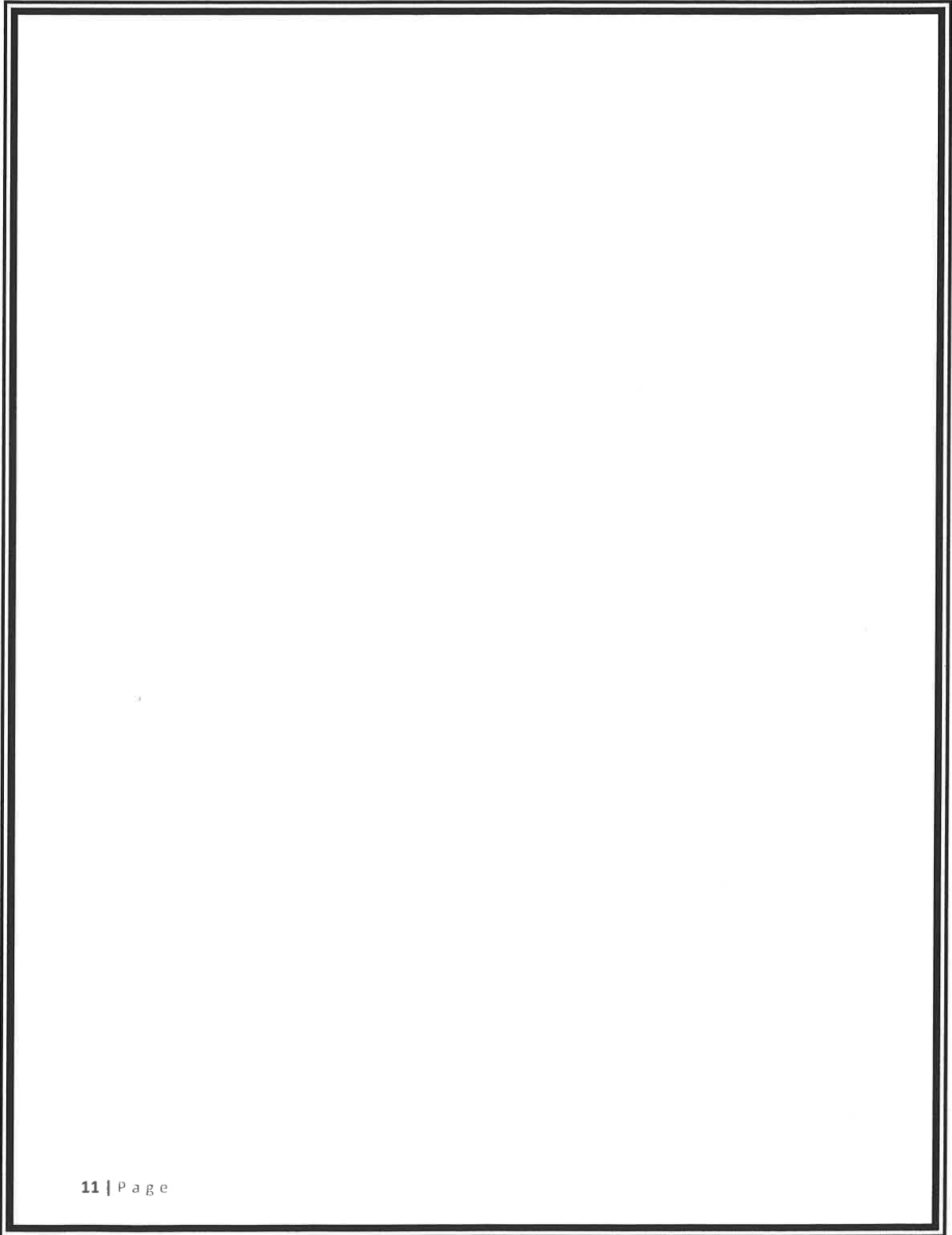
EQUIPMENT:

65	PICKUPS
17	MOWERS/DITCHERS
1	STRIPE TRUCK
5	TRUCK MOUNTED BOOM LOADERS
2	DRAIN PIPE CLEAN-OUT TRUCKS
10	BACKHOES
18	TRACKHOES
6	DOZERS
34	DUMP TRUCKS
22	TRAILERS
5	GRADERS
3	LOADERS
10	TRACTORS
4	ROLLERS
5	LOWBOYS
2	FORK LIFTS

2017 BUDGET:

ROAD: \$6,328,816.00

BRIDGE: \$2,370,885.00



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SOURCE: Harrison County.

Appendix B: Travel by Supervisor, by Event, and Total Cost for County, Fiscal Years 2016, 2017, and 2018 (through November 30, 2017)

Supervisor	Destination	Expense
Beverly Martin (District 1)	Mississippi Association of Supervisors New Term Orientation; Jackson, MS	\$ 406
	National Association of Counties Conference; Washington D.C.	\$ 2,885
	Mississippi Association of Supervisors Legislative Reception; Jackson, MS	\$ 198
	National Hurricane Conference; Orlando, FL	\$ 2,602
	Mississippi Association of Supervisors Mid Winter Conference; Jackson, MS	\$ 200
	National Association of Counties Conference; Long Beach, CA	\$ 3,726
	Mississippi Association of Supervisors Annual Convention; Biloxi, MS	\$ 395
	\$ 10,412	
Angel Kibler-Middleton (District 2)	National Association of Counties Conference; Washington D.C.	\$ 2,217
	Mississippi Association of Supervisors New Term Orientation; Jackson, MS	\$ 75
	National Hurricane Conference; Orlando, FL	\$ 827
	City Building Exchange Workshop; New Orleans, LA	\$ 564
	Mississippi Association of Supervisors Mid Winter Conference; Jackson, MS	\$ 200
	National Association of Counties Conference; Long Beach, CA	\$ 2,426
	Mississippi Association of Supervisors Annual Convention; Biloxi, MS	\$ 395
	American Planning Association Mississippi & Alabama Annual Conference; Biloxi, MS	\$ 250
National Pavement Preservation Conference; Nashville, TN*	\$ 450	
	\$ 7,404	
Marlin Ladner (District 3)	Mississippi Association of Supervisors Mid-Winger Conference; Jackson, MS†	\$ 100
	Mississippi Association of Supervisors Annual Convention; Biloxi, MS†	\$ 150
	\$ 250	
Kent Jones (District 4)	Mississippi State-Government and Community Development Conference; Tunica, MS	\$ 485
	Mississippi Association of Supervisors New Term Orientation; Jackson, MS	\$ 184
	National Association of Counties Conference; Washington D.C.	\$ 2,555
	Mississippi Association of Supervisors Legislative Reception; Jackson, MS	\$ 109
	National Hurricane Conference; Orlando, FL	\$ 1,437
	Mississippi Association of Supervisors Mid Winter Conference; Jackson, MS	\$ 200
	City Building Exchange Workshop; New Orleans, LA*	\$ 95
	National Association of Counties Conference; Long Beach, CA	\$ 3,158
	Mississippi Association of Supervisors Annual Convention; Biloxi, MS	\$ 395
	Congressional Black Caucus Institute's Mississippi Policy Conference; Tunica, MS	\$ 698
	\$ 9,316	
Connie Rockco (District 5)	International City/County Management Association Conference; Seattle, WA*	\$ 116
	Mississippi Association of Supervisors Mid Winter Conference; Jackson, MS	\$ 442
	National Association of Counties Conference; Washington D.C.	\$ 2,243
	NOAA Climate Adaptation Workshop; Fairhope, AL	\$ 30
	Mississippi Association of Supervisors New Term Orientation; Jackson, MS	\$ 75
	National Hurricane Conference; Orlando, FL	\$ 1,093
	City Building Exchange Workshop; New Orleans, LA	\$ 527
	National Association of Counties Conference; Long Beach, CA	\$ 392
	Mississippi Association of Supervisors Annual Convention; Biloxi, MS	\$ 395
	National Pavement Preservation Conference; Nashville, TN	\$ 450
2016 Gulf States Counties and Parishes Caucus Annual Meeting, New Orleans, LA	\$ 534	
	\$ 6,297	
Total FY 2016 Board of Supervisors Travel		\$ 33,679

FY 2017 Travel by Supervisor, by Event, and Total Cost

Supervisor	Destination	Expense
Beverly Martin (District 1)	Mississippi Association of Supervisors Fall Conference; Starkville, MS	\$ 617
	City Building Exchange Workshop; New Orleans, LA	\$ 395
	Mississippi Association of Supervisors Mid-Winter Conference; Jackson, MS	\$ 225
	National Hurricane Conference; New Orleans, LA	\$ 1,552
	Southeast Pavement Preservation Partnership Meeting; Montgomery, AL	\$ 868
	National Association of Counties Conference; Columbus, OH	\$ 600
	Mississippi Association of Supervisors Convention; Biloxi, MS	\$ 395
	International City/County Management Association Conference; San Antonio, TX*	\$ 690
	Congressional meeting concerning Flood Bill Rehabilitation Conference; Washington,DC*	\$ 1,430
		<u>\$ 6,772</u>
Angel Kibler-Middleton (District 2)	National Pavement Preservation Conference; Nashville, TN*	\$ 1,360
	Mississippi Association of Supervisors Mid-Winter Conference; Jackson, MS	\$ 443
	National Association of Counties Conference; Washington D.C.	\$ 3,160
	National Hurricane Conference; New Orleans, LA	\$ 1,102
	Southeast Pavement Preservation Partnership Meeting; Montgomery, AL	\$ 704
	Mississippi Association of Supervisors Convention; Biloxi, MS	\$ 395
	International City/County Management Association Conference; San Antonio, TX*	\$ 740
	Congressional meeting concerning Flood Bill Rehabilitation Conference; Washington,DC	\$ 1,430
	<u>\$ 9,333</u>	
Marlin Ladner (District 3)	Mississippi Association of Supervisors Mid-Winter Conference; Jackson, MS†	\$ 100
		<u>\$ 100</u>
Kent Jones (District 4)	Mississippi Association of Supervisors Fall Conference; Starkville, MS	\$ 418
	2016 Gulf States Counties and Parishes Caucus Annual Meeting, New Orleans, LA	\$ 384
	City Building Exchange Workshop; New Orleans, LA*	\$ 1,113
	Mississippi Association of Supervisors Mid-Winter Conference; Jackson, MS	\$ 566
	Mississippi Association of Supervisors Legislative Reception; Jackson, MS	\$ 191
	National Hurricane Conference; New Orleans, LA	\$ 1,600
	Mississippi Association of Supervisors Minority Caucus; Columbus, MS	\$ 487
	Congressional Black Caucus Institute's Mississippi Policy Conference; Tunica, MS	\$ 762
	Mississippi Association of Supervisors Convention; Biloxi, MS	\$ 395
	International City/County Management Association Conference; San Antonio, TX*	\$ 1,774
	Congressional meeting concerning Flood Bill Rehabilitation Conference; Washington,DC	\$ 1,430
	<u>\$ 9,121</u>	
Connie Rockco (District 5)	National Pavement Preservation Conference; Nashville, TN	\$ 1,378
	National Association of Counties; West Palm Beach, FL	\$ 202
	Mississippi Association of Supervisors Mid-Winter Conference; Jackson, MS	\$ 200
	National Association of Counties Conference; Columbus, OH	\$ 2,763
	Mississippi Association of Supervisors Convention; Biloxi, MS	\$ 395
	International City/County Management Association Conference; San Antonio, TX*	\$ 1,961
	Congressional meeting concerning Flood Bill Rehabilitation Conference; Washington,DC*	\$ 1,430
	<u>\$ 8,329</u>	
Total FY 2017 Board of Supervisors Travel		\$ 33,655

FY 2018 (Through November 30, 2017) Travel by Supervisor, by Event, and Total Cost		
Supervisor	Destination	Expense
Beverly Martin (District 1)	International City/County Management Association Conference; San Antonio, TX*	\$ 1,900
	Congressional meeting concerning Flood Bill Rehabilitation Conference; Washington,DC*	\$ 318
		<u>\$ 2,218</u>
Angel Kibler-Middleton (District 2)	International City/County Management Association Conference; San Antonio, TX*	\$ 1,332
		<u>\$ 1,332</u>
Marlin Ladner (District 3)	No travel	\$0
		<u>\$0</u>
Kent Jones (District 4)	Mississippi Association of Supervisors Fall Conference; Vicksburg, MS	\$ 557
	International City/County Management Association Conference; San Antonio, TX*	\$ 1,104
		<u>\$ 1,660</u>
Connie Rockco (District 5)	Mississippi Association of Supervisors Fall Conference; Vicksburg, MS	\$ 200
	International City/County Management Association Conference; San Antonio, TX*	\$ 351
		<u>\$ 551</u>
FY 2018 (Through November 30, 2017) Travel by Supervisor, by Event, and Total Cost		\$ 5,761

* Expenditures and/or reimbursement requests were made in two separate fiscal years.

† Cancellation fee.

SOURCE: PEER analysis of Harrison County travel records.

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