



MARKS, MS

JAN. 2025

FAST FACTS

- Marks, the county seat of Quitman County, Mississippi, is a city of 1,444 residents, as of the 2020 Census, covering a total area of 1.3 square miles.
- Marks has a rich heritage tied to the Civil Rights Movement. In 1968, Marks was the starting point of the “Poor People’s Campaign,” a march to Washington, D.C. organized by Dr. Martin Luther King Jr. Of the nine caravans included in the march, the famous Mule Train represented Marks.

In May 2024, the City of Marks began receiving technical assistance (TA) from Midwest Evaluation and Research (MER) through the Department of Housing and Urban Development’s (HUD) Distressed Cities Technical Assistance (DCTA) program. Marks is a small city located in the heart of the Mississippi Delta, approximately 80 miles south of Memphis, and it stands today as a testament to resilience and cultural significance. The community has been hit hard by cascading economic setbacks in recent years, culminating in a community that is struggling to find its footing to sustain and rebuild.

In February 2024, an on-site needs assessment was conducted to identify the city’s most pressing challenges, which included housing, water infrastructure, business development, and financial management. The assessment identified financial management as the foundational priority, recognizing that strengthening this area is critical to effectively addressing the city’s other needs.



Financial management in Marks proved to be a complex issue. The actions of the former city clerk severely limited the city’s options for addressing their needs due to embezzled payments made to the city’s water and sewage, court fines, and privileged license payments from November 2017 to April 2021, totaling more than \$280,000.

The city faced significant delays in completing bank reconciliations, a critical step that must be resolved before undergoing the audit process required to secure additional funding. MER, in partnership with Mississippi-based Local Government Solutions and Strategies, has focused their TA on addressing these existing challenges and strengthening the city’s financial management practices through the following activities:

FAST FACTS

- Marks is deeply connected to the vibrant [musical heritage](#) of the Mississippi Delta. The city celebrates this legacy with its [annual Mules and Blues event](#), honoring the enduring traditions of blues and gospel music. Marks has also donated five acres of land for the future National Rhythm and Blues Hall of Fame, solidifying its commitment to preserving and promoting this iconic cultural legacy.
- Marks proudly features an [Amtrak station](#), which began service on May 4, 2018. This milestone was the culmination of nearly two decades of effort, driven by a local initiative to enhance travel options for Mississippi Delta residents and to promote tourism in the region.

1. OVERALL CAPACITY BUILDING

Enhancing the knowledge and skills of the city clerk was a significant step to improve the effectiveness of the role. MER provided hands-on support and guidance to the city clerk to address existing gaps. This included providing support with the following:

- Bank statement reconciliation procedures
- Monthly budgetary close-out procedures
- Reconciliation procedures of several accounts (ARPA, Fire, Road and Bridge, etc.) to the general ledger
- Compiling audit documents and engaging with a CPA firm
- Preparation of the municipal budget

This support helped the city to ensure they had accurate financial records, and they are now better positioned to develop strong and sustainable economic health.



2. ACCOUNTING SOFTWARE UTILIZATION

City staff requested support to evaluate the practical use of their existing software and to assess whether its capabilities aligned with the city's needs and goals. To address this, MER:

- Conducted an assessment to evaluate the current management system software's capabilities
- Supported the city to optimize the functionality of the existing management system software, which included upgrading the system
- Delivered capacity-building sessions to the city clerk, providing detailed step-by-step guidance for successfully completing the processes required for her role
- Sponsored the city clerk, deputy city clerk, and court clerk to attend multiple in-person trainings facilitated by their management system software provider

By evaluating the city's current software and its usage, Marks now utilizes optimized software to collect, analyze, and present financial data to improve their decision making.

3. COMPLIANT POLICIES AND PROCEDURES

In collaboration with the city clerk, MER conducted a thorough review of the city’s existing financial practices, policies, and procedures. Through capacity-building sessions, they identified areas requiring modification and those that could remain as they are. MER is now supporting the city in formalizing these agreed-upon practices by documenting them in clear, written policies and procedures. To support this effort, MER provided the city with templates to streamline the process.

These formalized policies and procedures will help the city comply with relevant regulations and industry best practices while establishing robust internal controls to reduce the risk of future fraud.



“Our partnership with the HUD Distressed Cities Technical Assistance (DCTA) program and Midwest Evaluation has been a saving grace for the City of Marks. The collaboration has been a journey of transformation and renewal for our community, providing essential support in areas where we needed it most. When we first began working together, the city’s bookkeeping was in a challenging state, and financial audit preparation seemed like an insurmountable task. However, through consistent effort, guidance, expertise, and hands-on assistance, we have turned that challenge into a success story. This partnership has given the City of Marks a fresh start. It is with deep gratitude that we recognize HUD DCTA and Midwest Evaluation for stepping in when we needed them most, for their dedication to our city’s success, and for ensuring that we are now in a strong position to move forward with financial clarity and confidence. They have truly been a saving grace, and we look forward to continuing this positive relationship as we grow and thrive together.”

—Shakera McKay, City Clerk of the City of Marks

NEXT STEPS

In the fall of 2024, MER expanded its scope, per the city’s request, to support the city in reviewing and updating their existing human resources policies and procedures and creating an employee handbook to ensure it complies with legal standards and aligns with best practices. MER anticipates wrapping up direct TA in Marks and transitioning to on-call TA in the first quarter of 2025.

Through these initiatives, the TA has equipped the City of Marks with the tools and resources needed to tackle their financial challenges and establish a strong foundation addressing other community challenges. This partnership serves as a powerful example of how technical assistance can empower cities to overcome financial hurdles and drive broader progress. If you think your community could benefit from the support that Marks is receiving, please complete [the request form](#) for HUD to review.

