

FORMER PRESIDENT OF THE IHL BOARD OF TRUSTEES
CARL NICHOLSON, CPA
ARRAIGNED ON MULTIPLE FEDERAL TAX LAW VIOLATIONS



[The Hattiesburg Patriot](#) and [The Hattiesburg American](#) are reporting that on Thursday, July 19, 2018, local accountant Carl Nicholson was [arraigned](#) on charges of conspiracy to defraud the government, four counts of making a false statement on an income tax return and six counts of willfully aiding and assisting in preparation of a false tax return. According to the [Hattiesburg American](#), Nicholson's charges stem from allegedly conspiring with attorney J.L. of JLPA law firm in Forrest County, to defraud the government by falsifying the attorney's tax documents between Jan. 1, 2012, and April 15, 2015. Attorney J.L. is widely believed to be John Lee who, earlier this week, pled guilty to criminal tax law violations.

Nicholson's indictment is of particular interest to usmnews.net's readership, given his long and influential history with Southern Miss. As many of our readers know, Mr. Nicholson was formerly [President of the Board of Trustees](#) of the Institutions of Higher Learning and [Board President of Southern Miss' Foundation](#).

usmnews.net's first contact with Mr. Nicholson occurred when he was called on and agreed to ["fix" a complaint](#) filed by the editor with the IHL. By way of background, IHL

Policies and Bylaws, 1201.02 mandates: “D. Members of the IHL Board are constitutionally challenged to serve with *“the highest order of intelligence, character, learning, and fitness.”* In this regard, each board member should abide by the following code of ethical conduct: . . . c. *to avoid both the actuality and appearance of acting on the behalf of others’ private interests.”*

I wrote a [letter](#) to the then Commissioner of the Institute of Higher Learning, Dr. Thomas Layzell, and each member of the Board of Trustees. The letter requested that a committee of faculty be convened to consider evidence with regard to material misrepresentations in Dr. James Crockett’s letter recommending an equity pay raise for Dr. Marvin Albin. A copy went to each member on the Board of Trustees.

Several years later, I found a copy of this letter in my personnel record. In the upper right hand corner is a handwritten note. It says:

Jim [Crockett] -- this is what Carl [Nicholson, at the time a member of IHL] got plus most of what you gave me. *He said to tell you he will take care of it.* Patty [Polk Munn, USM Instructor whose husband works for Nicholson and Company] (Emphasis added.)

I never heard from the Commissioner or any member of the Board.