

Report on the

Office of Sheriff

Marshall County, Alabama

January 1, 2012 through February 28, 2014

Filed: August 14, 2015



Department of Examiners of Public Accounts

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Ronald L. Jones, Chief Examiner



Ronald L. Jones
Chief Examiner

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Honorable Ronald L. Jones
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Office of Sheriff, Marshall County, Alabama, for the period January 1, 2012 through February 28, 2014.

Sworn to and subscribed before me this
the 28th day of July, 2015.

Christine Snyder
Notary Public

Respectfully submitted,

Randy C. O'Bannon

Randy C. O'Bannon
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Marshall County, Alabama
January 1, 2012 through February 28, 2014**

The Office of Sheriff, Marshall County, Alabama, (hereinafter referred to as the “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody of feeding of county prisoners in accordance with the *Code of Alabama 1975*, Section 14-6-1. In addition, the Sheriff is responsible for a food and service allowance from the State of Alabama for the feeding of State prisoners housed in the county jail. The Sheriff is also responsible for administering the Sheriff’s Law Enforcement Fund, which was established under the authority of Act Number 79-681, Acts of Alabama as amended by Act Number 87-520, Acts of Alabama. This fund accounts for sales of pistol permits. The Sheriff operates a jail store pursuant to Act Number 2007-341, Acts of Alabama. Profits received from the jail store are deposited into the Special Jail Fund in accordance with this act. The Sheriff also accounts for removal of prisoners, prisoners’ money on deposit, serving executions, registration fees and other miscellaneous receipts.

The Honorable Scott Walls served as Sheriff during the examination period.

This report presents the results of an examination of the Sheriff and a review of compliance by the Sheriff with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5-14.

Findings are reported by the fiscal year in which the finding originally occurred.

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

CURRENT FINDINGS

- ◆ 2014-001 relates to expenditures made without statutory authority.
- ◆ 2014-002 relates to expenditures for items not serving a law enforcement purpose.

- ◆ 2014-003 relates to repairs and service of vehicles which could not be identified on the inventory for the County or the Sheriff's department.
- ◆ 2014-004 relates to the failure to follow procedures for confiscated, abandoned, captured and contraband property and the distribution of condemned assets.
- ◆ 2014-005 relates to the failure to properly document the disposition of weapons.
- ◆ 2014-006 relates to the failure to maintain a complete inventory listing of all property and equipment.
- ◆ 2014-007 relates to the failure to provide adequate documentation for all expenditures.
- ◆ 2014-008 relates to payments made in advance of services rendered.
- ◆ 2014-009 relates to the failure to follow procedures for the purchase of information from informants and drug buys.
- ◆ 2014-010 relates to expenditures made for uniform allowance without legal authority.
- ◆ 2014-011 relates to the failure to properly maintain a cashbook for each account.
- ◆ 2014-012 relates to the failure to write receipts for all collections and to deposit funds in a timely manner.
- ◆ 2014-013 relates to the failure to provide a written travel policy.

As reflected on Exhibit 3, charges against the official totaling \$12,621.31 resulted from payments made without legal authority and expenditures which were not made for a law enforcement purpose. Official demand was made on the official to pay the charges. He declined to pay the charges.

At a meeting before the Chief Examiner, the Sheriff provided evidence to constitute just cause for relieving charges in the amount of \$11,166.29 but failed to show just cause as to why the remaining charges of \$1,455.02 should not be repaid. Accordingly, as evidenced by the Order of the Chief Examiner, relief in the amount of \$11,166.29 was granted and relief in the amount of \$1,455.02 was denied. The Sheriff repaid \$378.00 of the remaining charges but failed to pay \$1,077.02. These charges remain due and unpaid, and as a result, this report will be certified to the District Attorney for collection.

The following official was invited to an exit conference to discuss the results of the examination including items shown on the Schedule of Charges: Honorable Scott Walls, Sheriff of Marshall County. At the request of the Sheriff, the exit conference was held at the law office of Attorney Randy Beard in Marshall County. The following individuals attended: Honorable Scott Walls, Sheriff; and representatives of the Department of Examiners of Public Accounts: Randy O'Bannon, Audit Manager; and Kathy Brown, Examiner of Public Accounts.

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*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
January 1, 2012 through February 28, 2014

Ref. No.	Finding/Noncompliance
2014-001	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 36-22-1 through 36-22-19, establishes the general provisions for the operation of the Office of Sheriff. Expenditures made from public funds must be authorized by statutory regulations and must serve a public purpose. The following items were paid during this examination period which did not appear to be for a public purpose:</p> <ul style="list-style-type: none"> ✓ Property taxes of an individual totaling \$750.00 were paid. ✓ Expenses totaling \$327.02 were paid for a deputy to travel to Illinois to retrieve a vehicle purchased by a private citizen. No warrant or court order was obtained by the sheriff for this trip. <p>These amounts are reflected as charges on Exhibit 3.</p> <p><u>Recommendation:</u> The Sheriff should ensure all expenditures of public funds by his office are made in accordance with applicable laws and regulations and serve a public purpose.</p>
2014-002	<p><u>Finding:</u> Various funds administered by the Sheriff's office are required to be used for law enforcement purposes. The Sheriff authorized expenditures from funds under his control for the following items which did not appear to be for a law enforcement purpose:</p> <ul style="list-style-type: none"> ✓ Candy, coffee/supplies, and popcorn. ✓ Lunches for employees and court house staff. ✓ Flowers and cupcakes purchased for professional appreciation day. <p>Amounts for these items totaling \$1,769.29 are reflected as charges on Exhibit 3.</p> <p><u>Recommendation:</u> The Sheriff should ensure all expenditures are made for law enforcement purposes.</p>

Schedule of State and Local Compliance and Other Findings
January 1, 2012 through February 28, 2014

Ref. No.	Finding/Noncompliance
2014-003	<p><u>Finding:</u> An adequate system of internal controls requires disbursements made for vehicle repairs and maintenance be properly documented to ensure the work performed was made on assets owned by the County or Sheriff's department. Disbursements were made for repairs and service to vehicles not listed on either the Sheriff's or County's inventory and were not identified by tag number or vehicle identification number (VIN). The owner of the vehicles could not be determined from the information provided. Items noted included the repair of a 1984 Oldsmobile Cutlass and the installation of a bed liner for a Ford Truck.</p> <p><u>Recommendation:</u> The Sheriff should ensure proper documentation is provided to determine vehicle repairs and maintenance performed was for assets owned by the County or Sheriff's department.</p>
2014-004	<p><u>Finding:</u> Minimum Accounting Requirements for the Office of Sheriff prescribed by the Chief Examiner of Public Accounts require procedures to properly document the receipt and control of property whether confiscated, abandoned, captured or contraband in a secure property room. Adequate controls were not in place during this examination period to account for confiscated, abandoned, captured and contraband property. Additionally, procedures were not in place to ensure the proper distribution of condemned assets. The following weaknesses were noted:</p> <ul style="list-style-type: none"> ◆ A complete list of confiscated and forfeited property was not maintained. ◆ A perpetual inventory was not performed. ◆ Records were not updated when weapons were removed. Testing revealed two guns were removed from one of the evidence rooms and traded, with no notation in the records of their removal. ◆ The proceeds from a condemnation sale held in December 2011 were distributed twice. The original distribution was made in May 2012 and the proceeds were distributed again in September 2012. ◆ The proceeds from a sale in March 2011 remained undistributed as of the end of the examination period. <p><u>Recommendation:</u> Adequate controls for confiscated, abandoned, captured or contraband property should be established as prescribed in the Minimum Accounting Requirements for the Office of Sheriff.</p>

Schedule of State and Local Compliance and Other Findings
January 1, 2012 through February 28, 2014

Ref. No.	Finding/Noncompliance
2014-005	<p><u>Finding:</u> General law provides for the disposition or destruction of weapons obtained by the Sheriff depending upon the weapons violation involved. Additionally, Act Number 93-487, Acts of Alabama authorizes the Sheriff of Marshall County to sell abandoned and stolen property and requires a permanent record to be maintained to include a description of the property, date of recovery, serial or other identifying number and the place of recovery of the property. During this examination period, 19 guns were sold or traded. No documentation was available for 9 of these guns as to the original source of the guns or a written condemnation order from the court for disposition.</p> <p><u>Recommendation:</u> The Sheriff should ensure that adequate records are maintained for all weapons which are traded or sold.</p>
2014-006	<p><u>Finding:</u> Minimum Accounting Requirements for the Office of Sheriff prescribed by the Chief Examiner of Public Accounts requires an inventory listing to be maintained of all property in the custody of the Sheriff. A periodic inventory is required to ensure the listing is accurate and up-to date. A periodic inventory was not performed and the inventory listing had not been updated since 2012. Tests performed revealed numerous items purchased that were not included on the inventory listing. Additionally, an inventory of a warehouse rented by the Sheriff's Department revealed equipment stored which included a 1960's corvette, home furniture and a tractor. The owner of these items was undetermined.</p> <p><u>Recommendation:</u> The Sheriff should ensure the inventory listing is updated timely and includes all assets on hand. A periodic inventory should be performed.</p>

Schedule of State and Local Compliance and Other Findings
January 1, 2012 through February 28, 2014

Ref. No.	Finding/Noncompliance
2014-007	<p><u>Finding:</u> An adequate system of internal controls over expenditures requires payments to be made from original invoices to ensure documents are not fraudulent, duplicate payments are not made, and payments are made for law enforcement purposes. Original invoices were not always provided. The following items were noted:</p> <ul style="list-style-type: none">✓ One invoice appeared to be altered. An original invoice could not be obtained to determine the validity of the payment.✓ A duplicate payment was made for guns from two different source documents. The overpayment of \$3,440.00 was recovered during the examination.✓ Supporting documentation was not available on numerous out of state trips for transporting inmates and interviewing witnesses. Documentation was provided subsequently upon request.✓ Several invoices were missing for the expenditures tested in the Inmate Trust Jail Canteen Fund.✓ Advertisements were paid which lacked documentation to prove the law enforcement purpose. <p><u>Recommendation:</u> The Sheriff should ensure payment is made from original invoices and adequate documentation is retained for examination purposes.</p>
2014-008	<p><u>Finding:</u> Section 94 of the Constitution of Alabama 1901 prohibits a county agency from lending credit or granting public money to any individual. During this examination period, payments were made in advance of services rendered ranging from three weeks to three months for a helicopter pilot.</p> <p><u>Recommendation:</u> Payments for services rendered should not be made in advance.</p>

Schedule of State and Local Compliance and Other Findings
January 1, 2012 through February 28, 2014

Ref. No.	Finding/Noncompliance
2014-009	<p><u>Finding:</u> The Minimum Accounting Requirements for the Office of Sheriff prescribed by the Chief Examiner of Public Accounts requires controls to be established for the purchase of information from informants and to make drug buys. These controls include project authorization, annual reconciliation of cases, informant files and a log to be used to sign such files in and out. During this examination period, testing revealed no documentation was available for project authorization, annual reconciliation of the cases or a sign in and out log for case files. Due to the lack of reconciliation of the cases, some unspent informant fees were not returned for up to two years. In one case, settlement was not made of money advanced and spent for one employee until brought to their attention during the examination. Additionally, informant records were not always properly maintained to determine which signed receipt was applicable to a disbursement.</p> <p><u>Recommendation:</u> The Sheriff should comply with the Minimum Accounting Requirements for the Office of Sheriff for the purchase of information from informants and to make drug buys.</p>
2014-010	<p><u>Finding:</u> Act Number 87-608, Acts of Alabama, authorizes uniforms to be purchased for the Sheriff's office by the Marshall County Commission. The Sheriff paid a uniform allowance to each employee of \$50.00 and \$75.00 in December 2012 and December 2013, respectively, for which there is no legal authority. Amounts for these items totaling \$9,775.00 are reflected as charges on Exhibit 3.</p> <p><u>Recommendation:</u> The Sheriff should limit his payments to those authorized by statute.</p>
2014-011	<p><u>Finding:</u> The Minimum Accounting Requirements for the Office of Sheriff requires all financial activities be recorded in a cashbook. During this examination period, the following instances of noncompliance were noted:</p> <ul style="list-style-type: none"> ◆ A monthly cashbook was discontinued after the first 12 months of the examination period for all funds except the General Office Account and the Inmate Trust Jail Canteen Fund. A cashbook was not maintained for any portion of the examination period for the Inmate Trust Jail Canteen Fund. ◆ Overages and shortages in the General Office Account were not always documented on the cashbook. <p><u>Recommendation:</u> All financial activity should be properly recorded in a cashbook for each account used by the Sheriff's office.</p>

Schedule of State and Local Compliance and Other Findings
January 1, 2012 through February 28, 2014

Ref. No.	Finding/Noncompliance
2014-012	<p><u>Finding:</u> An adequate system of internal control requires receipts to be written for all funds collected and receipts to be deposited timely. Deficiencies were noted as follows regarding receipts and deposits:</p> <ul style="list-style-type: none">◆ Receipts were only issued for the General Office Account; however, a reconciliation of the daily receipts to the daily deposits was not performed. As a result, some monies were collected for which a receipt was never issued.◆ Deposits were not being made timely in the Inmate Trust Jail Canteen Fund. <p><u>Recommendation:</u> Receipts should be written for all funds collected and deposits should be made timely.</p>
2014-013	<p><u>Finding:</u> An adequate system of internal control requires a written travel policy with uniform application for all employees. The Marshall County Sheriff's Office had no travel policy in place. The following items were noted in testing travel expenses:</p> <ul style="list-style-type: none">✓ The informal travel policy used was inconsistently applied to different employees and the Sheriff. Some employees were reimbursed for lodging and food and some were allowed lodging only.✓ Documentation was not always sufficient to distinguish between business travel expenses and personal travel expenses.✓ Hotel receipts were not always available.✓ Travel claims were not always provided.✓ Debit card transactions were not documented properly on travel forms.✓ Employees traveling multiple days were frequently advanced \$1,000 in cash for expenditures. Two employees failed to submit the remainder of the funds on three occasions from 2 weeks to 2 months upon return. <p><u>Recommendation:</u> The Sheriff should establish a written travel policy with uniform application to all employees.</p>

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
January 1, 2012 through February 28, 2014

	General Office Account	Sheriff's Law Enforcement Fund
<u>Receipts</u>		
Food and Service Allowances	\$ 314,498.75	\$
Service Fees	3,426.80	
Executions	19,415.48	
Pistol Permit Fees	320,874.25	
Sex Offender Registration Fees	12,190.00	
Bail Bond Fees	103,390.00	
Commissions on Telephones	133,903.27	
Commissions on Vending Machines	97,014.13	
Funds Received for Prisoners		
Confiscated Property on Deposit	4,909.51	
Proceeds from Sale of Confiscated Property	8,759.00	
U. S. Magistrate, Department of Justice		
Donations, Refunds and Miscellaneous	66,007.17	2,576.94
Guardianships per Court Orders		
Total Receipts	1,084,388.36	2,576.94
<u>Disbursements</u>		
Sheriff Marshall County - Feed Bill	314,498.75	
County Commission:		
Sex Offender Fees	13,220.00	
Service Fees	3,426.80	
Executions	19,300.68	
Inmate Fiduciary Funds		
District Attorney		
Circuit Clerk	95,445.00	
Municipal Clerks	7,945.00	
Court Ordered Payments		
Law Enforcement Expenses		183,993.53
Jail Supplies and Expenses		
Sex Offender Related Expenses		
Drug Enforcement Expenses		
Equipment Purchases		27,686.37
Jail Store Vendor		
Inmate Withdrawals		
Miscellaneous	8,252.19	
Guardianship Disbursements		
Total Disbursements	462,088.42	211,679.90
Excess of Receipts Over/(Under) Disbursements	\$ 622,299.94	\$ (209,102.96)

Inmate Trust Jail Canteen Fund	Inmate Trust Jail Commissary Fund	Donation Fund	Seizure Fund
\$	\$	\$	\$
520,274.70	1,086.45		
1,651.77			
<u>521,926.47</u>	<u>1,086.45</u>		
	30,881.15		612.00
			411.00
		794.00	
367,562.60			
87,896.52	93.42		
		514.93	25.00
<u>455,459.12</u>	<u>30,974.57</u>	<u>1,308.93</u>	<u>1,048.00</u>
\$ 66,467.35	\$ (29,888.12)	\$ (1,308.93)	\$ (1,048.00)

Schedule of Cash Receipts, Disbursements and Balances
January 1, 2012 through February 28, 2014

	General Office Account	Sheriff's Law Enforcement Fund
<u>Transfers</u>		
Transfers In	\$ 71,364.02	\$ 337,596.57
Transfers Out	(693,663.96)	(1,560.00)
Total Transfers	<u>(622,299.94)</u>	<u>336,036.57</u>
Excess/(Deficit) after Transfers		126,933.61
Balances - January 1, 2012		<u>39,671.24</u>
Balances - February 28, 2014	<u>\$</u>	<u>\$ 166,604.85</u>

Inmate Trust Jail Canteen Fund	Inmate Trust Jail Commissary Fund	Donation Fund	Seizure Fund
\$	\$	\$	\$
(62,239.51)		720.00	5,092.61
(62,239.51)		720.00	(9,464.51)
4,227.84	(29,888.12)	(588.93)	(5,419.90)
8,136.03	29,888.12	1,377.12	8,156.64
\$ 12,363.87	\$	\$ 788.19	\$ 2,736.74

Schedule of Cash Receipts, Disbursements and Balances
January 1, 2012 through February 28, 2014

	Special Investigative Fund	Special Jail Fund
Receipts		
Food and Service Allowances	\$	\$
Service Fees		
Executions		
Pistol Permit Fees		
Sex Offender Registration Fees		
Bail Bond Fees		
Commissions on Telephones		
Commissions on Vending Machines		
Funds Received for Prisoners		
Confiscated Property on Deposit		
Proceeds from Sale of Confiscated Property		
U. S. Magistrate, Department of Justice	16,836.00	
Donations, Refunds and Miscellaneous		1,336.78
Guardianships per Court Orders		
Total Receipts	16,836.00	1,336.78
Disbursements		
Sheriff Marshall County - Feed Bill		
County Commission:		
Sex Offender Fees		
Service Fees		
Executions		
Inmate Fiduciary Funds		
District Attorney	4,027.42	
Circuit Clerk		
Municipal Clerks		
Court Ordered Payments	2,556.00	
Law Enforcement Expenses	24,047.80	
Jail Supplies and Expenses		233,763.88
Sex Offender Related Expenses		
Drug Enforcement Expenses	9,948.33	
Equipment Purchases	5,565.00	67,032.54
Jail Store Vendor		
Inmate Withdrawals		
Miscellaneous		
Guardianship Disbursements		
Total Disbursements	46,144.55	300,796.42
Excess of Receipts Over/(Under) Disbursements	\$ (29,308.55)	\$ (299,459.64)

Judicial Fee Fund	Sex Offender Fund	Guardianship Fund	Totals
\$	\$	\$	\$
			314,498.75
			3,426.80
			19,415.48
			320,874.25
	8,532.47		20,722.47
			103,390.00
			133,903.27
			97,014.13
			521,361.15
			4,909.51
			8,759.00
			16,836.00
			71,572.66
		110,772.60	110,772.60
	8,532.47	110,772.60	1,747,456.07
			314,498.75
			13,220.00
			3,426.80
			19,300.68
			30,881.15
			4,639.42
			95,445.00
			7,945.00
			2,967.00
			208,835.33
9,319.88			243,083.76
	8,532.47		8,532.47
			9,948.33
			100,283.91
			367,562.60
			87,989.94
			8,792.12
		110,772.60	110,772.60
9,319.88	8,532.47	110,772.60	1,638,124.86
\$ (9,319.88)	\$	\$	\$
			109,331.21

***Schedule of Cash Receipts, Disbursements and Balances
January 1, 2012 through February 28, 2014***

	Special Investigative Fund	Special Jail Fund
<u>Transfers</u>		
Transfers In	\$ 23,677.76	\$ 311,405.99
Transfers Out	(158.10)	
Total Transfers	<u>23,519.66</u>	<u>311,405.99</u>
Excess/(Deficit) after Transfers	(5,788.89)	11,946.35
Balances - January 1, 2012	<u>36,085.80</u>	<u>72,506.90</u>
Balances - February 28, 2014	<u>\$ 30,296.91</u>	<u>\$ 84,453.25</u>



Judicial Fee Fund	Sex Offender Fund	Guardianship Fund	Totals
\$ 17,229.13	\$	\$	\$ 767,086.08 (767,086.08)
17,229.13			
7,909.25			109,331.21
			195,821.85
\$ 7,909.25	\$	\$	\$ 305,153.06

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Marshall County, Alabama, for the period January 1, 2012 through February 28, 2014.

◆ **General Office Account** – accounts for the following:

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food.

Pistol Permits – accounts for total collections and remittances of pistol permit sales. Act Number 79-681, Acts of Alabama, page 1212, as amended by Act Number 87-520, Acts of Alabama, page 785, authorize pistol permits to be sold with the proceeds to be remitted to the Sheriff's Law Enforcement Fund.

Executions – accounts for collections and remittances of judgments and court costs obtained through the service of executions by the Sheriff.

Sex Offender Fees – accounts for the receipt and disbursement of fees received for sex offender registrations.

◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of all pistol permit fees as authorized by Act Number 79-681, Acts of Alabama, page 1212, as amended by Act Number 87-520, Acts of Alabama, page 785. The Sheriff is authorized to expend these funds for law enforcement purposes in Marshall County.

◆ **Inmate Trust Jail Canteen Fund** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use and for commissions on pay telephones located in the jail pursuant to Act Number 2007-341, Acts of Alabama. The commissions on the pay telephones and profits from the jail commissary sales are transferred to the Special Jail Fund. Unused funds are returned to inmates upon their release.

◆ **Inmate Trust Jail Commissary Fund** – accounts for unclaimed prisoner's money on deposit from the Swanson System. These funds were held for five years and transferred during this examination to the Marshall County Commission to be deposited in a Fiduciary Fund.

◆ **Donation Fund** – accounts for donations of funds to be spent at the discretion of the Sheriff.

◆ **Seizure Fund** – accounts for monies seized during the arrest of an individual in order to provide for safekeeping until the case is resolved.

Description and Source of Funds

- ◆ **Special Investigative Fund** – accounts for the proceeds from seized currency transferred from the Seizure Fund. These funds are to be expended for law enforcement purposes.

- ◆ **Special Jail Fund** – accounts for the commissions on pay telephones located in the jail pursuant to Act Number 2007-341, Acts of Alabama, and for profits from the jail commissary sales. The proceeds are to be expended for operation of the jail and for law enforcement purposes.

- ◆ **Judicial Fee Fund** – accounts for bail bond fees as authorized by Act Number 2012-535, Acts of Alabama, as amended by Act Number 2013-193, Acts of Alabama. These funds are to be expended for the operation of the jail.

- ◆ **Sex Offender Fund** – accounts for the receipt of sex offender registration fees to be spent for sex offender registration, verification and notification in accordance with the *Code of Alabama 1975*, Section 15-20A-22.

- ◆ **Guardianship Fund** – accounts for the receipt and disbursement of funds held in the Sheriff's appointed capacity of general conservator for Marshall County as authorized by the *Code of Alabama 1975*, Sections 26-2-27 and/or 26-2-50.

Schedule of Charges
January 1, 2012 through February 28, 2014

Person/Official Charged	Date	Amount Charged
<u>Directly Charged to:</u> Scott Walls, Sheriff	02/03/2014-02/05/2014	\$ 327.02
	12/26/2012	750.00
	Various	1,452.55
	Various	316.74
	12/10/2013	3,850.00
	12/06/2013	5,925.00
Total Direct Charges		<u>\$ 12,621.31</u>

Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
\$	\$	\$ 327.02	The Sheriff paid the expenses of one of his deputies and reserve deputy to travel to Illinois to retrieve a vehicle without legal authority (warrant).
		750.00	The Sheriff paid the property taxes for a private citizen in lieu of rent.
378.00	1,074.55		The Sheriff purchased food, serving items, cupcakes and flowers and made two \$100 contributions for three staff holiday dinners, two administrative staff appreciation days and two appreciation lunches for county employees.
	316.74		The Sheriff purchased cake, popcorn, coffee, sugar, creamer, and various candies for his office.
	3,850.00		The Sheriff paid his employees a uniform allowance of \$50.00 in December 2012 and \$75.00 in December 2013.
	5,925.00		
<u>\$ 378.00</u>	<u>\$ 11,166.29</u>	<u>\$ 1,077.02</u>	

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Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

RE: Office of Sheriff, Marshall County, Alabama
January 1, 2012 through February 28, 2014

This matter coming to be heard the 30th day of June, 2015, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5-22, The Chief Examiner is of the opinion that the Sheriff has provided evidence to constitute just cause for relieving charges in the amount of \$11,166.29; therefore, relief from these charges is granted. Further, it is of the opinion of the Chief Examiner that the Sheriff has failed to show just cause why the remaining charges in the amount of \$1,455.02 should not be paid. Therefore, relief from these charges is accordingly denied.

Entered this the 13th day of July, 2015.



Ronald L. Jones
CHIEF EXAMINER