

Report on the

# Office of Sheriff

Shelby County, Alabama

October 1, 2014 through May 31, 2018

Filed: November 9, 2018



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*





State of Alabama  
Department of  
**Examiners of Public Accounts**

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Rachel Laurie Riddle  
*Chief Examiner*

Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

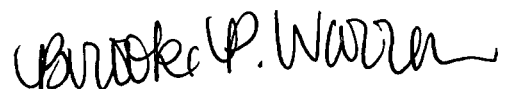
Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Office of Sheriff, Shelby County, Alabama, for the period October 1, 2014 through May 31, 2018.

Sworn to and subscribed before me this  
the 2<sup>nd</sup> day of October, 20 18.

  
\_\_\_\_\_  
Notary Public

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Respectfully submitted,



Brooke P. Warren  
Examiner of Public Accounts



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Sheriff  
Shelby County, Alabama  
October 1, 2014 through May 31, 2018**

The Office of Sheriff, Shelby 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 105, Acts of Alabama 1967, page 810. This fund accounts for sales of pistol permits pursuant to Act Number 93-551, Acts of Alabama and for profits received from the jail store operated under the authority of Act Number 2001-505, Acts of Alabama. The Sheriff also accounts for removal of prisoners, prisoners’ money on deposit, serving executions, registration fees and other miscellaneous receipts.

Honorable Christopher Duvall Curry served as Sheriff through January 19, 2015. Honorable John Samaniego served as Sheriff from January 20, 2015 through the end of 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 41-5A-12, as added by Act Number 2018-129.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

The officials were invited to discuss the results of this report at an exit conference held at the Office of the Shelby County Sheriff. Honorable John Samaniego, Sheriff of Shelby County, attended the exit conference. Representing the Department of Examiners of Public Accounts was: Nikki Morrison, Audit Manager; and Brooke P. Warren, Examiner of Public Accounts.

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# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances***  
***October 1, 2014 through May 31, 2018***

	General Office Account	Sheriff's Law Enforcement Fund	Bail Bond Fund
<b>Receipts</b>			
Food and Service Allowances	\$ 1,001,548.25	\$	\$
Service Fees	3,731.00		
Executions	121,235.61		
Pistol Permit Fees		2,478,617.60	
Sex Offender Registration Fees	25,200.00		
Bail Bond Fees		7,366.20	84,953.29
Removal of Prisoners	31,685.77		
Prisoners' Money on Deposit			
Confiscated Property on Deposit			
Jail Store Profits		865,314.71	
Copy Fees	6,504.00		
Donations, Refunds and Miscellaneous	132.14	155,149.47	169.68
Total Receipts	1,190,036.77	3,506,447.98	85,122.97
<b>Disbursements</b>			
Sheriff Curry/Samaniego - Feed Bill	1,001,548.25		
County Commission:			
Sex Offender Fees	25,200.00		
Service Fees	3,731.00		
Copy Fees	6,504.00		
Removal Mileage Reimbursement	1,021.20		
Fiduciary Fund			
Removal Guard Fee	321.00		
Removal Company	30,643.57		
Buildings and Equipment		1,365,925.48	
Legal Expenses		62,250.17	
Executions	120,935.61		
Inmate Supplies and Expenses		105,127.30	
Law Enforcement Expenses		1,701,944.33	210.00
Released to Owner			
Jail Store Vendor			
Telephone Vendor			
Inmate Withdrawals			
Donations, Refunds and Miscellaneous	132.14		1,207.90
Total Disbursements	1,190,036.77	3,235,247.28	1,417.90
Excess of Receipts Over/(Under) Disbursements		271,200.70	83,705.07
Balances - October 1, 2014		674,380.20	
Balances - May 31, 2018	\$	\$ 945,580.90	\$ 83,705.07

<b>Prisoners' Money on Deposit</b>	<b>CID Evidence Fund</b>	<b>Totals</b>
\$	\$	\$
		1,001,548.25
		3,731.00
		121,235.61
		2,478,617.60
		25,200.00
		92,319.49
		31,685.77
4,564,807.45		4,564,807.45
	4,093.76	4,093.76
		865,314.71
		6,504.00
		155,451.29
<u>4,564,807.45</u>	<u>4,093.76</u>	<u>9,350,508.93</u>
		1,001,548.25
		25,200.00
		3,731.00
		6,504.00
		1,021.20
	559.00	559.00
		321.00
		30,643.57
		1,365,925.48
		62,250.17
		120,935.61
		105,127.30
		1,702,154.33
	2,172.75	2,172.75
2,509,343.35		2,509,343.35
960,907.78		960,907.78
1,085,480.58		1,085,480.58
		1,340.04
<u>4,555,731.71</u>	<u>2,731.75</u>	<u>8,985,165.41</u>
9,075.74	1,362.01	365,343.52
45,764.99	1,765.29	721,910.48
<u>\$ 54,840.73</u>	<u>\$ 3,127.30</u>	<u>\$ 1,087,254.00</u>

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## *Description and Source of Funds*

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The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Shelby County, Alabama, for the period October 1, 2014 through May 31, 2018.

◆ **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.

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

**Removal of Prisoners** – accounts for reimbursements from the State for the removal of prisoner expenses incurred by the Sheriff in transporting felony prisoners to the State.

**Registration Fees** – accounts for the receipt and disbursement of fees received for sex offender registration.

◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of all pistol permit fees as authorized by Act Number 105, Acts of Alabama 1967. The Sheriff is authorized to expend these funds for law enforcement purposes in Shelby County. This fund also accounts for proceeds from the sale of essential items that the inmates purchase for personal use as authorized by Act Number 2001-505, Acts of Alabama. The proceeds are to be expended for law enforcement purposes.

◆ **Bail Bond Fund** – accounts for the receipts and disbursement of bonds fees authorized by the *Code of Alabama 1975*, Section 12-19-311.

◆ **Prisoners' Money on Deposit** – accounts for money received from inmates at the time of arrest and money received on behalf of the inmate while incarcerated. The inmates' money is held for purchases made from the Jail Store. Unused funds are returned to the inmates upon their release.

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