

Report on the

Office of Judge of Probate

Choctaw County, Alabama

March 1, 2014 through March 31, 2018

Filed: November 9, 2018



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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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, we submit this report on the results of the examination of the Office of Judge of Probate, Choctaw County, Alabama, for the period March 1, 2014 through March 31, 2018.

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

James Hall
Notary Public

Respectfully submitted,

Cindy R. Wilson
Cindy R. Wilson
Examiner of Public Accounts

Sworn to and subscribed before me this
the 10 day of Sept., 20 18.

Tranquil Shepherd
Notary Public
1-21-2022

Tranquil Shepherd
Tranquil Shepherd
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Choctaw County, Alabama
March 1, 2014 through March 31, 2018**

The Office of Judge of Probate, Choctaw County, Alabama, is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1 and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on certain business or professional licenses, drivers' licenses, conservation licenses, and marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Honorable Michael Armistead served as Judge of Probate during the examination period.

Exhibit 2 contains information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period.

This report presents the results of an examination of the Judge of Probate and a review of compliance by the Judge of Probate 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.

There were errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts resulted from errors in the distribution of collections, failure to collect all costs that have been levied by a particular agency, or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Judge of Probate in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Judge of Probate. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Judge of Probate for amounts overpaid.

The Official was invited to discuss the results of this report at an exit conference: Representing the Department of Examiners of Public Accounts were: Emily Tyler, Audit Manager; Cindy R. Wilson, Examiner and Tranquil Shepherd, Examiner.

Financial Information

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Summary of Audit Settlement
March 1, 2014 through March 31, 2018

	Audit Settlement	
	Amounts Due	Amounts Overpaid
<u>Choctaw County</u>		
Mortgage Tax	\$	\$ (63.45)
Total Choctaw County		<u>(63.45)</u>
<u>Fees and Commissions</u>		
Recording Fees	18.00	
Boat Registrations	2.00	
Copy Fees	4.97	
Total Fees and Commissions	<u>24.97</u>	
Totals	<u>\$ 24.97</u>	<u>\$ (63.45)</u>

Summary of Receipts and Disbursements
March 1, 2014 through March 31, 2018

	State	County	Board of Education
<u>Receipts</u>			
Business - Privilege License	\$ 18,984.02	\$ 18,651.76	\$
Recordation Tax	202,775.68	103,461.79	3,739.80
Drivers License	306,825.75	17,941.50	
Marriage License	14,580.00		
Store License	991.17		
Conservation License	152,683.91		
Boat Registrations	86,082.00		
Casual Sales Tax	26,869.73	20,153.03	6,717.57
Alcoholic Beverage Tax		349,827.69	88,534.32
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	<u>809,792.26</u>	<u>510,035.77</u>	<u>98,991.69</u>
<u>Disbursements</u>			
Remittances:			
Taxes, Licenses and Fees	809,792.26	510,099.22	98,991.69
Probate Court			
Fiduciary Funds			
Total Disbursements	<u>809,792.26</u>	<u>510,099.22</u>	<u>98,991.69</u>
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at March 31, 2018		<u>(63.45)</u>	
Amounts Due			
Amounts Overpaid		(63.45)	
Total	<u>\$</u>	<u>\$</u>	<u>(63.45) \$</u>

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$	\$	\$	\$	\$
	63.45	4,426.54		42,062.32
	4,902.50	128,293.91		438,334.63
		4,885.00		329,669.75
		541.34		19,465.00
		6,180.70		1,532.51
		8,700.00		158,864.61
5,539.88		3,120.25		94,782.00
101,137.61		13,833.33		62,400.46
		65,082.70		553,332.95
			129,250.75	65,082.70
			36,166.07	129,250.75
				36,166.07
106,677.49	4,965.95	235,063.77	165,416.82	1,930,943.75
106,677.49	4,965.95	235,038.80		1,765,565.41
			129,250.75	129,250.75
			32,363.84	32,363.84
106,677.49	4,965.95	235,038.80	161,614.59	1,927,180.00
			65,042.06	65,042.06
			68,844.29	68,844.29
		24.97		(38.48)
		24.97		24.97
				(63.45)
\$	\$	\$	\$	\$
		24.97		(38.48)