

Report on the

**Alabama Peace Officers' Standards
and Training Commission
State of Alabama
Montgomery, Alabama**

October 1, 2015 through September 30, 2017

Filed: January 4, 2019



**Department of
Examiners of Public Accounts**

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Rachel Laurie Riddle, Chief Examiner



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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 Alabama Peace Officers' Standards and Training Commission for the period October 1, 2015 through September 30, 2017.

Sworn to and subscribed before me this
the 19 day of December, 2018.

Kelly D. Matthews
Notary Public

Respectfully submitted,

Charles Bass

Charles Bass
Examiner of Public Accounts

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Department of
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SUMMARY

**Alabama Peace Officers' Standards and Training Commission
October 1, 2015 through September 30, 2017**

The Alabama Peace Officers' Standards and Training Commission (the "Commission"), an agency of the State of Alabama, establishes minimum qualifying standards for law enforcement officers and certifies all law enforcement officers under the authority of the *Code of Alabama 1975*, Sections 36-21-40 through 36-21-52.

This report presents the results of an examination of the Commission and a review of compliance by the Commission with applicable laws and regulations of the State of Alabama. This examination was conducted 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. Our examination was performed for the purpose of determining whether the public officers, agents, and employees of the Commission properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Commission. Our examination included determining compliance by the Commission with state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. As a part of our examination, we also reviewed internal control policies and procedures relating to the areas listed above. Our examination did not encompass managerial and operational matters, such as whether the Commission accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

Findings are numbered and reported by the examination period in which the finding originally occurred.

The following instances of noncompliance with State laws and regulations and other matters were found during the examination as shown on the Schedule of State Legal Compliance and Other Findings and are summarized below.

CURRENT FINDINGS

- 2017-01 Relates to a traveler overstating mileage expenses.
- 2017-02 Relates to the Commission not posting vacancy notices to the Secretary of State's website.

Commission members and the Executive Secretary were invited to an exit conference held on October 29, 2018. Individuals in attendance were: Chief R. Alan Benefield, Executive Secretary; Neil Tew, Assistant Executive Secretary; Hunter Meriwether, Executive Assistant, and Commission members: Bill Partridge, Lyle D. Mitchell and John W. Anderson. Also in attendance were representatives from the Department of Examiners of Public Accounts: Robin Hutcheson, Audit Manager, and Charles Bass, Accounts Examiner.



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COMMENTS

**Alabama Peace Officers' Standards and Training Commission
October 1, 2015 through September 30, 2017**

The Alabama Peace Officers' Standards and Training Commission (the "Commission"), an agency of the State of Alabama, establishes minimum qualifying standards for law enforcement officers and certifies all law enforcement officers under the authority of the *Code of Alabama 1975*, Sections 36-21-40 through 36-21-52.

The Commission consists of seven members appointed to four-year terms as follows:

- One member designated by the State Fraternal Order of Police
- One member designated by the Alabama Peace Officers' Association
- One member designated by the Law Enforcement Planning Association
- Four members designated by the Governor

The members may adopt bylaws to govern the organization of the Commission, its meetings and activities.

The Commission is authorized to employ an Executive Secretary and clerical assistants as its functions and duties may require, subject to the provisions of the State Merit System Act. The Commission currently employs an Executive Secretary in the exempt service and three employees in the classified service of the State's Merit System.

In addition to its administrative office, the Commission is responsible for two training academies: the APOSTC Law Enforcement Academy in Tuscaloosa, Alabama and the APOSTC Law Enforcement Academy in Baldwin County. Neither academy is included in this examination. Additional law enforcement academies within the state are operated by other entities. The Commission sets standards for operation of these academies but has no other administrative connection.

During the period examined, the Commission operated from the following accounts and funds within the State Treasury.

- **Fund 0200 – Education Trust Fund Account** – Authorized by the *Code of Alabama 1975*, Section 36-21-47, this account records receipt and disbursement of funds appropriated to the Commission from the State's Education Trust Fund.

- **Fund 0373 – Special Revenue Fund** – Authorized by the *Code of Alabama 1975*, Section 36-21-47, this fund accounts for receipt and disbursement of funds other than those appropriated from the State’s Education Trust Fund. Disbursements from this fund are subject to the State’s budgetary processes.

The Commission owned non-consumable personal property consisting of automobiles, office furniture, computers and equipment. A comparison was done of non-consumable personal property in the custody of the Commission with property records maintained by the Property Inventory Division of the State Auditor’s Office. No discrepancies were noted.

*Schedule of State Legal
Compliance and Other Findings*

Schedule of State Legal Compliance and Other Findings
For the Examination Period Ended September 30, 2017

Ref. No.	Finding/Noncompliance
2017-01	<p><u>Finding:</u> Eighty-two in-state travel claims were reviewed for the examination period. Fourteen of the travel claims submitted by one traveler overstated the number of miles traveled from home to destination and return by 840 miles. As a result, the traveler was reimbursed an additional \$453.59. The traveler reimbursed the Commission for the overpayments.</p> <p>The <i>Code of Alabama 1975</i>, Section 36-7-22 states, “Persons traveling on official business for the state or any of its Legislative, Executive, and Judicial Branches, departments, institutions, boards, bureaus, commissions, councils, committees, or other like agencies in privately owned vehicles shall receive an amount equal to the mileage rate allowed by the Internal Revenue Code for income tax deductions per mile in lieu of actual expenses for transportation.”</p> <p>Further, the State’s <i>Fiscal Policy and Procedures Manual</i>, page 51 states, “Officers and employees of the state are entitled to mileage allowance from their base to destination and return or for miles <u>actually traveled</u> from home to destination and return, whichever is less” [Emphasis added].</p> <p><u>Recommendation:</u> Travelers should only be reimbursed for mileage expenses from their base to destination and return or for miles actually traveled from home to destination and return, whichever is less.</p>
2017-02	<p><u>Finding:</u> The Commission did not notify the Secretary of State of vacancies occurring as a result of the expiration of the terms of six commission members at least 45 days before the terms expired.</p> <p>The <i>Code of Alabama 1975</i>, Section 36-14-17(d)(1) states, “The chair of an existing board shall notify the Secretary of State by electronic means of a vacancy scheduled to occur on the board as a result of the expiration of a term at least 45 days before the vacancy occurs.”</p> <p><u>Recommendation:</u> The Commission should notify the Secretary of State of vacancies at least 45 days before the expiration of members’ terms.</p>

Schedule of Cash Receipts, Disbursements and Balances
For the Period October 1, 2015 through September 30, 2017

	2016-2017	2015-2016
<u>Receipts</u>		
Education Trust Fund Allotment	\$ 596,704.00	\$ 596,704.00
Court Costs	285,913.05	308,879.47
Pass through Academy Fees	1,000.00	
Judicial Article Fines	1,301,718.63	1,271,338.71
Insurance Proceeds	1,362.90	587.11
Salvage Proceeds		23.42
Total	<u>2,186,698.58</u>	<u>2,177,532.71</u>
<u>Disbursements</u>		
Personnel Costs	299,664.12	302,851.81
Employee Benefits	102,301.97	109,912.35
Travel In-State	9,859.53	12,114.21
Travel Out-of-State	2,092.60	3,773.75
Repairs and Maintenance	762.85	1,019.26
Rentals and Leases	127,595.44	125,084.76
Utilities and Communication	8,441.54	8,572.35
Professional Services	167,895.54	172,188.28
Supplies, Materials, and Operating Expenses	12,452.70	18,622.39
Transportation Equipment Operations	9,652.62	8,600.23
Grants and Benefits	2,107,122.07	2,230,903.04
Other Equipment Purchases	9,324.22	6,690.16
Education Trust Fund Reversion	1.74	7,283.69
Total	<u>2,857,166.94</u>	<u>3,007,616.28</u>
Excess (Deficiency) of Receipts Over Disbursements	(670,468.36)	(830,083.57)
Cash Balances at Beginning of Year	<u>3,747,718.49</u>	<u>4,577,802.06</u>
Cash Balances at End of Year	3,077,250.13	3,747,718.49
Reserved for Unpaid Obligations	<u>(835,914.92)</u>	<u>(1,153,050.57)</u>
Available Cash Balances at Year-End	<u>\$ 2,241,335.21</u>	<u>\$ 2,594,667.92</u>

Commission Members and Official
October 1, 2015 through September 30, 2017

Commission Members		Term Expires
Hon. James H. Abbett	Chairman	2021
Hon. Lyle D. Mitchell	Member	2021
Hon. John W. Anderson	Member	2020
Hon. Samuel Cochran	Member	2019
Hon. William G. Sharp	Member	2020
Hon. Ashley Welborn	Member	2021
Hon. Lewis E. Morris	Member	2018

Official

Chief R. Alan Benefield

Executive Secretary

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