

Report on the

Office of Sheriff

Etowah County, Alabama

August 1, 2015 through September 30, 2018

Filed: August 30, 2019



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
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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, we submit this report on the results of the examination of the Office of Sheriff, Etowah County, Alabama, for the period August 1, 2015 through September 30, 2018.

Sworn to and subscribed before me this
the 15th day of August, 20 19.

Jan E. Hall
Notary Public

Sworn to and subscribed before me this
the 15th day of August, 20 19.

Jan E. Hall
Notary Public

rb

Respectfully submitted,

Cathy M. Cook

Cathy M. Cook
Examiner of Public Accounts

Roderick Edwards

Roderick M. Edwards
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Etowah County, Alabama
August 1, 2015 through September 30, 2018**

The Office of Sheriff, Etowah 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 and 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 is used to account for the sale of pistol permits as authorized by the *Code of Alabama 1975*, Section 45-28-232. The Sheriff also administers the Law Enforcement School Resource Officer Fund, which is used to account for the proceeds of additional pistol permit fees pursuant to the *Code of Alabama 1975*, Section 45-28-232. The Sheriff operates a jail store under the authority of Act Number 715, Acts of Alabama 1978. The Bingo Fund administered by the Sheriff is used to account for the proceeds from the sale of permits to operate bingo parlors, as authorized by the *Code of Alabama 1975*, Section 45-28-150.03.

Honorable Todd Entrekin 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 41-5A-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 Official attended an exit conference to discuss the results of this report. Also in attendance were representatives from the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager; and Cathy M. Cook, Examiner of Public Accounts.

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2015 through September 30, 2018

	General Office Account	Sheriff's Law Enforcement Fund
Receipts		
Food and Service Allowances	\$ 2,495,100.86	\$
Service Fees	3,185.40	
Executions	40,096.37	
Pistol Permit Fees	1,102,220.00	
Removal of Prisoners	139,138.74	
Commissions on Telephones		
Commissions on Vending Machines		
Commissions from Sales to Prisoners		
Assessment Fees	3,796.99	126,090.91
Kosher Meal Reimbursement	3,424.54	270,474.30
I.N.S.		
Funds Received for Prisoners		
Confiscated Property on Deposit		
Bingo Licenses		
Bail Bond Fees	1,032.71	
Sex Offender Fees	19,530.00	94.48
Booking Fees		12,953.96
SORNA Fees - Circuit Clerk	4.13	
Pre-Trial Diversion		33,771.03
Grant		
Sales Tax Distribution		97,671.44
Restitution		3,067.82
Other Reimbursements		43,775.47
Bank Interest		371.05
Donations, Refunds and Miscellaneous	14,645.95	99,083.90
Total Receipts	<u>\$ 3,822,175.69</u>	<u>\$ 687,354.36</u>

Jail Concessions Fund	Inmate Fund	Drug Seizure Fund	Bingo Fund	Immigration and Naturalization Fund
\$	\$	\$	\$	\$
399,984.78				
3,526.04				
22,510.22				
	5,548,709.52	3,308.56	1,500.00	270,000.00
21,015.15				38,225.93
566.19				
\$ 447,602.38	\$ 5,548,709.52	\$ 3,308.56	\$ 1,500.00	\$ 308,225.93

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2015 through September 30, 2018

	General Office Account	Sheriff's Law Enforcement Fund
<u>Disbursements</u>		
Sheriff - Feed Bill	\$ 2,495,100.86	\$
County Commission - Salaries		234,767.72
County Commission - Service Fees	3,185.40	
County Commission - Sex Offender Fees	19,530.00	
Circuit Clerk	40,096.37	
Removal of Prisoners	139,138.74	
Advertising		86,548.41
Contractual Services		77,640.03
Cable/Internet		17,152.80
Jail Operations		7,842.18
K-9 Unit		
Aircraft		
Inmate Phone Service		
Domestic Violence Grant		
Kosher Meals		274,385.30
Cellular Service/Broadband		145,286.03
Investigations		7,772.78
Uniforms		57,472.60
Supplies		100,923.08
Training and Travel		34,844.53
Vehicle Expense		53,751.52
Prisoner Transports		2,685.98
Membership Dues		15,360.00
Attorney Fees		18,614.35
Other Law Enforcement		12,353.56
Jail Store Vendor		
Attorneys/Defendants		
Inmate Withdrawals		
Equipment		141,761.15
Miscellaneous	14,645.95	
Total Disbursements	<u>2,711,697.32</u>	<u>1,289,162.02</u>
Excess of Receipts Over/(Under) Disbursements	<u>1,110,478.37</u>	<u>(601,807.66)</u>
<u>Transfers</u>		
Transfers In		558,335.66
Transfers Out	(1,110,478.37)	
Total Transfers	<u>(1,110,478.37)</u>	<u>558,335.66</u>
Excess/(Deficit) After Transfers		(43,472.00)
Balances - August 1, 2015		117,788.62
Balances - September 30, 2018	<u>\$</u>	<u>\$ 74,316.62</u>

Jail Concessions Fund	Inmate Fund	Drug Seizure Fund	Bingo Fund	Immigration and Naturalization Fund
\$ 551,187.57	\$	\$	\$	\$
143,080.88				
7,888.25				
40,040.23				
747,999.95				
166,585.26				
98,055.63				
159,843.02				
1,902,363.02			5,244.49	179,761.09
		524.00		
75,664.65	1,496,456.93			125,173.90
3,892,708.46	1,496,456.93	524.00	5,244.49	304,934.99
(3,445,106.08)	4,052,252.59	2,784.56	(3,744.49)	3,290.94
4,076,816.83	(4,076,816.83)			
4,076,816.83	(4,076,816.83)			
631,710.75	(24,564.24)	2,784.56	(3,744.49)	3,290.94
45,840.65	317,251.75	32,583.40	4,344.49	11,311.57
\$ 677,551.40	\$ 292,687.51	\$ 35,367.96	\$ 600.00	\$ 14,602.51

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2015 through September 30, 2018

	Law Enforcement School Resource Officer Fund	Bonding Fees Fund
Receipts		
Food and Service Allowances	\$	\$
Service Fees		
Executions		
Pistol Permit Fees		
Removal of Prisoners		
Commissions on Telephones		
Commissions on Vending Machines		
Commissions from Sales to Prisoners		
Assessment Fees		
Kosher Meal Reimbursement		
I.N.S.		
Funds Received for Prisoners		
Confiscated Property on Deposit		
Bingo Licenses		
Bail Bond Fees		52,348.38
Sex Offender Fees		
Booking Fees		
SORNA Fees - Circuit Clerk		
Pre-Trial Diversion		
Grant		
Sales Tax Distribution		
Restitution		
Other Reimbursements		
Bank Interest		
Donations, Refunds and Miscellaneous	11,915.59	
Total Receipts	<u>\$ 11,915.59</u>	<u>\$ 52,348.38</u>

Student Leadership Academy Fund	Totals
\$	\$ 2,495,100.86
	3,185.40
	40,096.37
	1,102,220.00
	139,138.74
	399,984.78
	3,526.04
	22,510.22
	129,887.90
	273,898.84
	270,000.00
	5,548,709.52
	3,308.56
	1,500.00
	53,381.09
	19,624.48
	12,953.96
	4.13
	33,771.03
58,000.00	58,000.00
	97,671.44
	3,067.82
	103,016.55
	937.24
2,155.10	127,800.54
<u>\$ 60,155.10</u>	<u>\$ 10,943,295.51</u>

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2015 through September 30, 2018

	Law Enforcement School Resource Officer Fund	Bonding Fees Fund
<u>Disbursements</u>		
Sheriff - Feed Bill	\$	\$
County Commission - Salaries	631,409.90	
County Commission - Service Fees		
County Commission - Sex Offender Fees		
Circuit Clerk		
Removal of Prisoners		
Advertising		
Contractual Services		
Cable/Internet		
Jail Operations		82,414.29
K-9 Unit		
Aircraft		
Inmate Phone Service		
Domestic Violence Grant		
Kosher Meals		
Cellular Service/Broadband		
Investigations		
Uniforms		
Supplies		
Training and Travel		
Vehicle Expense		
Prisoner Transports		
Membership Dues		
Attorney Fees		
Other Law Enforcement		
Jail Store Vendor		
Attorneys/Defendants		
Inmate Withdrawals		
Equipment		
Miscellaneous	2,993.13	
Total Disbursements	<u>634,403.03</u>	<u>82,414.29</u>
Excess of Receipts Over/(Under) Disbursements	<u>(622,487.44)</u>	<u>(30,065.91)</u>
<u>Transfers</u>		
Transfers In	551,110.00	1,032.71
Transfers Out		
Total Transfers	<u>551,110.00</u>	<u>1,032.71</u>
Excess/(Deficit) After Transfers	(71,377.44)	(29,033.20)
Balances - August 1, 2015	130,974.34	39,561.99
Balances - September 30, 2018	<u>\$ 59,596.90</u>	<u>\$ 10,528.79</u>

Student Leadership Academy Fund	Totals
\$	\$ 2,495,100.86
	1,417,365.19
	3,185.40
	19,530.00
	40,096.37
	139,138.74
	86,548.41
	77,640.03
	17,152.80
	233,337.35
	7,888.25
	40,040.23
	747,999.95
	166,585.26
	274,385.30
	145,286.03
	7,772.78
	57,472.60
	198,978.71
	194,687.55
	53,751.52
	2,685.98
	15,360.00
	18,614.35
	197,359.14
	1,902,363.02
	524.00
	1,496,456.93
	342,599.70
55,731.40	73,370.48
<u>55,731.40</u>	<u>10,473,276.93</u>
4,423.70	470,018.58
	5,187,295.20
	<u>(5,187,295.20)</u>
4,423.70	470,018.58
586.00	700,242.81
<u>\$ 5,009.70</u>	<u>\$ 1,170,261.39</u>

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, Etowah County, Alabama, for the period August 1, 2015 through September 30, 2018.

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

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

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 state prisoner as a food allowance and from \$.05 to \$1.00 (based on number of prisoners) per day as a service allowance for preparing and serving the food. Additionally, the Sheriff received reimbursement from the Federal government and local municipalities for federal and municipal prisoners.

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.

Sale of Pistol Permits – accounts for the total collections and remittances of pistol permit sales. The *Code of Alabama 1975*, Section 45-28-232, authorizes pistol permits to be sold for a fee of \$10.00 with the proceeds remitted to the Sheriff's Law Enforcement Fund, and further provides for an additional fee of \$10.00 with the additional proceeds to be remitted to the Law Enforcement School Resource Officer Fund.

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 the pistol permit fees as authorized by the *Code of Alabama 1975*, Section 45-28-232. The Sheriff is authorized to expend these funds for law enforcement purposes in Etowah County.
- ◆ **Jail Concessions Fund** – accounts for the receipt and disbursement of proceeds from the sale of essential items that the inmates purchase for personal use. The proceeds are to be expended for law enforcement purposes as provided for by Act Number 715, Acts of Alabama 1978.
- ◆ **Inmate Fund** – accounts for the receipt and disbursement of inmate funds.
- ◆ **Drug Seizure Fund** – accounts for the receipt and disbursement of funds from drug seizures.

Description and Source of Funds

- ◆ **Bingo Fund** – accounts for the receipt and disbursement of the sale of permits to operate bingo parlors, as authorized by the *Code of Alabama 1975*, Section 45-28-150.03.

- ◆ **Immigration and Naturalization Fund** – accounts for the receipt and disbursement of funds derived from housing Federal prisoners. These funds are authorized to be expended for law enforcement purposes.

- ◆ **Law Enforcement School Resource Officer Fund** – accounts for the proceeds of additional pistol permit fees pursuant to the *Code of Alabama 1975*, Section 45-28-232. This additional fee is transferred from the general office account and is to be used to fund the school resource officer program.

- ◆ **Bonding Fees Fund** – accounts for the receipt and disbursement of bond fees as authorized by the *Code of Alabama 1975*, Section 12-19-311.

- ◆ **Student Leadership Academy Fund** – accounts for grant money received by the Etowah County Community Development Committee, sale of aluminum cans, and donations from private citizens and local businesses and the disbursements from the fund for essential items relating to the training and orientation of students to law enforcement.