

Report on the

Office of District Attorney Twenty-seventh Judicial Circuit

Marshall County, Alabama

August 1, 2015 through November 30, 2018

Filed: September 6, 2019



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

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 District Attorney, Twenty-seventh Judicial Circuit, Marshall County, Alabama, for the period August 1, 2015 through November 30, 2018.

Sworn to and subscribed before me this
the 6th day of August, 2019.

Kelly D. Matthews
Notary Public

Sworn to and subscribed before me this
the 6th day of August, 2019.

Kelly D. Matthews
Notary Public

Respectfully submitted,

Ashleigh O. Bubbett

Ashleigh O. Bubbett
Examiner of Public Accounts

Danelle Cook

Danelle Cook
Examiner of Public Accounts

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Table of Contents

		<i>Page</i>
Summary		A
Contains items pertaining to state and local legal compliance.		
Financial Information		1
Exhibit #1	Summary of Receipts, Disbursements and Cash Balances	2
Exhibit #2	Description and Source of Funds	6



Department of
Examiners of Public Accounts

SUMMARY

**Office of District Attorney
Twenty-seventh Judicial Circuit
Marshall County, Alabama
August 1, 2015 through November 30, 2018**

The Office of District Attorney, Twenty-seventh Judicial Circuit, Marshall County, Alabama, (hereinafter referred to as the “District Attorney”) is responsible for law enforcement activities in the county. This includes the operation and administration of duties for which they were elected or appointed, in accordance with the *Code of Alabama 1975*, Section 12-17-184, which includes, but is not limited to: (1) To attend on the grand juries, advise them in relation to matters of law, and examine and swear witnesses before them; (2) To draw up all indictments and to prosecute all indictable offenses; (3) To prosecute and defend any civil action in the circuit court in the prosecution or defense of which the state is interested; and (4) To, at any time the grand jury is not in session, issue subpoenas and to administer oaths to individuals and examine them as to any violation of the criminal laws of the state. In addition, the District Attorney is responsible for the Restitution Recovery Division which accounts for restitution, District Attorney Fees, and Circuit Court fees for cases in default in the Circuit Court. The Restitution Recovery Division was established by the *Code of Alabama 1975*, Section 12-17-225.1. The District Attorney is also responsible for the Worthless Check Unit which accounts for fees from service charges and restitution collected for processing worthless checks and the Worthless Check Fund which accounts for fees received from the Worthless Check Unit for processing worthless checks and disbursements. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224 and the Worthless Check Fund is authorized by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii).

Honorable Steven T. Marshall served as District Attorney through February 10, 2017. Honorable Clark E. Johnson, III served as District Attorney beginning February 17, 2017 through the remainder of the examination period.

This report presents the results of an examination of the Office of District Attorney and a review of compliance by the District Attorney 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 attended an exit conference to discuss the results of this examination. Also in attendance were representatives from the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager; Ashleigh O. Bubbett and Danelle Cook, Examiners of Public Accounts.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
August 1, 2015 through November 30, 2018***

	District Attorney's Fund	Worthless Check Fund	Drug Enforcement Unit Fund
<u>Receipts</u>			
District Attorney Fees	\$ 776,569.30	\$	\$
Bail Bond Fee	162,748.85		
3.5% Bond Fee	180,286.78		
Marshall County Commission			837.11
Court Fees	749,128.29		
ABC Board Fees	769,611.67		
Reimbursement from Grants	475,975.71		15,676.80
Personnel Salary Reimbursements	1,355,724.83		
Restitution			
Interest	60,504.08	714.68	
Federal Forfeitures			
Seizures			
Sale of Seized Property			
Miscellaneous	74,562.14		3,621.83
Total Receipts	4,605,111.65	714.68	20,135.74
<u>Disbursements</u>			
Salaries and Benefits	3,845,619.66		53,364.73
Alabama District Attorney Association	27,398.00		
Office of Prosecution Services	6,850.29		
Travel, Education and Witness Expenses	171,624.30		
Office Supplies	306,037.83		108.11
Tactical Supplies			
Grant Match	49,481.39		
Marshall County Commission			
Utilities and Communications	67,167.76		79.61
Repairs and Maintenance	31,009.90		
Insurance	26,841.97		8,498.79
Drug Buy Money/Informant Fees			
Postage			71.64
Rentals	50,000.00		
Office of Circuit Clerk			
Traffic Court			
District Court			
Albertville Municipal Court			
Restitution			
Miscellaneous	101,384.22	134.92	100.00
Capital Outlay	24,015.68		
Total Disbursements	4,707,431.00	134.92	62,222.88
Excess of Receipts Over/(Under) Disbursements	\$ (102,319.35)	\$ 579.76	\$ (42,087.14)

Worthless Check Unit	Restitution Recovery Fund	Drug Enforcement Unit Seizure Fund	Drug Enforcement Unit Awarded Fund	Total
\$ 373,432.91	\$ 821,815.61	\$	\$	\$ 1,971,817.82
				162,748.85
				180,286.78
				837.11
142,732.71	273,922.02			1,165,783.02
				769,611.67
				491,652.51
				1,355,724.83
368,572.24	2,111,797.03			2,480,369.27
		15.79	67.73	61,302.28
			34,886.60	34,886.60
		288,817.67		288,817.67
			46,878.01	46,878.01
	12,377.46	125.19		90,686.62
884,737.86	3,219,912.12	288,958.65	81,832.34	9,101,403.04
				3,898,984.39
				27,398.00
				6,850.29
			1,935.00	173,559.30
			20,683.83	326,829.77
			55,279.93	55,279.93
				49,481.39
			25,925.04	25,925.04
				67,247.37
				31,009.90
				35,340.76
			24,500.00	24,500.00
				71.64
				50,000.00
142,732.71	1,758,993.52		6,092.00	1,907,818.23
	483,624.94			483,624.94
	396,758.26			396,758.26
	419,277.31			419,277.31
366,851.94				366,851.94
	12,344.96	28,633.10	3,362.70	145,959.90
				24,015.68
509,584.65	3,070,998.99	28,633.10	137,778.50	8,516,784.04
\$ 375,153.21	\$ 148,913.13	\$ 260,325.55	\$ (55,946.16)	\$ 584,619.00

Office of District Attorney
Twenty-seventh Judicial Circuit
Marshall County

Summary of Receipts, Disbursements and Cash Balances
August 1, 2015 through November 30, 2018

	District Attorney's Fund	Worthless Check Fund	Drug Enforcement Unit Fund
<u>Operating Transfers In/(Out)</u>			
Transfers In	\$ 592,470.10	\$ 375,153.21	\$ 58,035.96
Transfers Out	(107,035.96)	(406,691.21)	
Total Operating Transfers	<u>485,434.14</u>	<u>(31,538.00)</u>	<u>58,035.96</u>
Excess of Receipts and Transfers In Over/ (Under) Disbursements and Transfers Out	383,114.79	(30,958.24)	15,948.82
Cash Balances - August 1, 2015	<u>2,498,723.24</u>	<u>104,170.77</u>	<u>(15,948.82)</u>
Cash Balances - November 30, 2018	<u>\$ 2,881,838.03</u>	<u>\$ 73,212.53</u>	<u>\$</u>

Worthless Check Unit	Restitution Recovery Fund	Drug Enforcement Unit Seizure Fund	Drug Enforcement Unit Awarded Fund	Total
\$	\$	\$	\$	\$
(375,153.21)	(148,913.13)	(101,384.82)	150,384.82 (36,865.76)	1,176,044.09 (1,176,044.09)
(375,153.21)	(148,913.13)	(101,384.82)	113,519.06	
		158,940.73	57,572.90	584,619.00
		12,257.56	24,098.05	2,623,300.80
\$	\$	\$	\$	\$
		171,198.29	81,670.95	3,207,919.80

Description and Source of Funds

The following is a brief summary and description of the different funds that are utilized by the Office of District Attorney, Twenty-seventh Judicial Circuit, Marshall County, Alabama, for the period August 1, 2015 through November 30, 2018.

- ◆ **District Attorney's Fund** – accounts for court fees received from the Circuit Clerk in Marshall County and other receipts of the Office of District Attorney.
- ◆ **Worthless Check Fund** – accounts for fees received from the Worthless Check Unit for processing worthless checks and disbursements made to defray the reasonable expenses incurred by the District Attorney and the administrative expenses of the program. The fund is authorized by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii).
- ◆ **Drug Enforcement Unit Fund** – accounts for amounts received from the cities and county in the Twenty-seventh Judicial Circuit and transfers from the District Attorney's Fund used for the investigation of drug related cases.
- ◆ **Worthless Check Unit** – accounts for fees from service charges and restitution collected from processing worthless checks. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224.
- ◆ **Restitution Recovery Fund** – accounts for fees from service charges and restitution payments, victim compensation assessments, bail bond forfeitures, restitution, or like payments in civil or criminal proceedings ordered by the court and payable to the State or to crime victims. The Restitution Recovery Unit is established by the *Code of Alabama 1975*, Section 12-17-225.1.
- ◆ **Drug Enforcement Unit Seizure Fund** – accounts for amounts received in seizures by the drug enforcement unit in drug related cases.
- ◆ **Drug Enforcement Unit Awarded Fund** – accounts for amounts transferred from the drug seizure fund after the court awards the monies to the drug unit for disbursement.