

Report on the

Office of Judge of Probate

Clarke County, Alabama

July 1, 2016 through April 30, 2019

Filed: September 6, 2019



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, I submit this report on the results of the examination of the Office of Judge of Probate, Clarke County, Alabama, for the period July 1, 2016 through April 30, 2019.

Sworn to and subscribed before me this
the 21st day of August, 20 19.

Braman Cranston Nelson
Notary Public

Respectfully submitted,

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

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Contains items pertaining to state and local legal compliance.		
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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Clarke County, Alabama
July 1, 2016 through April 30, 2019**

The Office of Judge of Probate, Clarke 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 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.

The Honorable Valerie Bradford Davis 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 and 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 result 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. A refund petition was furnished to the Judge of Probate for amounts overpaid.

The Official was invited to and attended an exit conference to discuss the results of this examination. Also in attendance was a representative of the Department of Examiners of Public Accounts: Cindy R. Wilson, Examiner.

Financial Information

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Summary of Audit Settlement
July 1, 2016 through April 30, 2019

	Audit Settlement	
	Amounts Due	Amounts Overpaid
Clarke County Board of Education		
Mineral Documentary Tax	\$ 9.23	\$
Total Clarke County Board of Education	<u>9.23</u>	
Fees and Commissions		
Recording Fees	100.00	
Probate Fees		(181.00)
Mileage for Commitments		(64.20)
Total Fees and Commissions	<u>100.00</u>	<u>(245.20)</u>
Totals	<u>\$ 109.23</u>	<u>\$ (245.20)</u>

Summary of Receipts and Disbursements
July 1, 2016 through April 30, 2019

	State	County
Receipts		
Recordation Tax	\$ 292,149.84	\$ 147,001.21
Other Fees		
Probate Court		
Fiduciary Funds		
Total Receipts	<u>292,149.84</u>	<u>147,001.21</u>
Disbursements		
Remittances:		
Taxes, Licenses and Fees	292,149.84	147,001.21
Probate Court		
Fiduciary Funds		
Total Disbursements	<u>292,149.84</u>	<u>147,001.21</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 April 30, 2019		
Amounts Due		
Amounts Overpaid		
Total	<u>\$</u>	<u>\$</u>

Board of Education	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 1,969.30	\$ 567.08	\$ 157,717.99	\$	\$ 599,405.42
		57,564.17		57,564.17
			263,258.04	263,258.04
			214,976.38	214,976.38
1,969.30	567.08	215,282.16	478,234.42	1,135,204.01
1,960.07	567.08	215,182.16		656,860.36
			263,503.24	263,503.24
			7,395.84	7,395.84
1,960.07	567.08	215,182.16	270,899.08	927,759.44
			41,473.64	41,473.64
			249,054.18	249,054.18
9.23		100.00	(245.20)	(135.97)
9.23		100.00		109.23
			(245.20)	(245.20)
\$ 9.23	\$	\$ 100.00	\$ (245.20)	\$ (135.97)