

Report on the

City of Daleville Emergency Communications District

Dale County, Alabama

October 1, 2016 through September 30, 2018

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 City of Daleville Emergency Communications District, Dale County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 21st day of August, 2019.

Aura S. Tucker
Notary Public

Respectfully submitted,

Netteah K. Durham
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**City of Daleville Emergency Communications District
Dale County, Alabama
October 1, 2016 through September 30, 2018**

The City of Daleville Emergency Communications District, Dale County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in City of Daleville and the City of Clayhatchee. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of compliance by the District 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, and the *Code of Alabama 1975*, Section 11-98-6(e).

The finding that was presented in the prior examination has not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

CURRENT FINDING – REPORTED IN PRIOR EXAMINATION

- ◆ 2018-001 relates to the failure of the District to comply with the reporting requirements as provided by the *Code of Alabama 1975*, Section 11-98-13.1. This finding was previously reported as finding number 2016-001.

Board members and administrative personnel, as reflected on Exhibit 2, were invited to discuss the results of this examination at an exit conference held at the Emergency Communications District. Individuals in attendance were: Jayme Stayton, Board Member and Angelia Filmore, City Clerk/Treasurer. Also in attendance were representatives of the Department of Examiners of Public Accounts: Cherie Raffle, Audit Manager and Netteah K. Durham, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
October 1, 2016 through September 30, 2018

Ref. No.	Finding/Noncompliance
2018-001	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-98-13.1, requires each Emergency Communications District to submit an annual financial report in the format provided by the Department of Examiners of Public Accounts by November 30th following the end of each fiscal year. The financial reports for the fiscal years ended September 30, 2017 and September 30, 2018, were not received by the Department of Examiners of Public Accounts. The Daleville City Emergency Communications District did not submit the required reports by November 30th following the end of each fiscal year. As a result, the District is not in compliance with the <i>Code of Alabama 1975</i>, Section 11-98-13.1. This finding was previously reported as finding number 2016-001.</p> <p><u>Recommendation:</u> The City of Daleville Emergency Communications District should submit the annual financial reports in accordance with the <i>Code of Alabama 1975</i>, Section 11-98-13.1.</p>

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2016 through September 30, 2018***

	Fiscal Year 2017	Fiscal Year 2018	Total
<u>Receipts</u>			
911 Revenue	\$ 120,393.56	\$ 105,353.98	\$ 225,747.54
Total Receipts	<u>120,393.56</u>	<u>105,353.98</u>	<u>225,747.54</u>
<u>Disbursements</u>			
Personnel Expenditures	17,280.00	17,280.00	34,560.00
911 Related Expenses	58,278.78	62,158.86	120,437.64
Office Expense	2,213.43	1,138.74	3,352.17
Training and Education Expenses	464.92	960.05	1,424.97
Capital Projects	7,430.00		7,430.00
Total Disbursements	<u>85,667.13</u>	<u>81,537.65</u>	<u>167,204.78</u>
Excess (Deficit) of Receipts Over Disbursements	34,726.43	23,816.33	58,542.76
Cash Balances - Beginning of Year	<u>111,262.72</u>	<u>145,989.15</u>	<u>111,262.72</u>
Cash Balances - End of Year	<u>\$ 145,989.15</u>	<u>\$ 169,805.48</u>	<u>\$ 169,805.48</u>

Additional Information

Board Members and Administrative Personnel
October 1, 2016 through September 30, 2018

Board Members		Term Expires
Hon. Claudia Wigglesworth	Member	2016
Hon. Jayme Stayton	Member	2020
Hon. Katheryne Horace	Member	2020
Hon. Scott Moore	Member	2020
Hon. Alan Souders	Member	2020
Hon. Bobby R. Hardrick	Member	2020
Hon. Marvin Wise	Member	2018
Hon. Robert Slagle	Member	Deceased
Hon. Alicia Jo Reese	Member	2020
<u>Administrative Personnel</u>		
Harvey Mathis	Director	2016
William Powell	Director	2019
William Mansfield	Coordinator	2017
David Grubbs	Coordinator	Indefinite
Angelia Filmore	City Clerk/Treasurer	Indefinite