

Report on the

# Juvenile Court Services Fund

Shelby County, Alabama

September 1, 2015 through May 31, 2019

Filed: October 4, 2019



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



State of Alabama  
Department of  
**Examiners of Public Accounts**

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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 Juvenile Court Services Fund, Shelby County, Alabama, for the period September 1, 2015 through May 31, 2019.

Sworn to and subscribed before me this  
the 11 day of September, 2019.

Kelly D. Mankeys  
Notary Public

Respectfully submitted,

Kim Huynh

Kim Q. Huynh  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Juvenile Court Services Fund  
Shelby County, Alabama  
September 1, 2015 through May 31, 2019**

The Juvenile Court Services Fund, Shelby County, Alabama, (hereinafter referred to as the “Juvenile Court Fund”) was established under the authority of Act Number 93-529, Acts of Alabama, as amended by Act Number 97-574, Acts of Alabama, to increase the efficiency of the Juvenile Court System. The Juvenile Court Fund receipts, disburses, and otherwise accounts for costs charged in juvenile court cases. All funds are to be expended for juvenile programs, for subsistence for the Juvenile Court Services staff, to aid the functions of the Juvenile Court, and for the benefit of the children of Shelby County. All funds expended are to be authorized by the Juvenile Court Judge. The Juvenile Court Judge, by resolution, established an advisory committee to recommend how the funds should be expended.

Honorable James R. Kramer served as Presiding Juvenile Court Judge during the examination period.

This report presents the results of an examination of the Juvenile Court Fund and a review of compliance by the Juvenile Court Fund with applicable laws and regulations of the State of Alabama in accordance with the requirements of the State of Alabama, 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.

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below:

**FINDING**

- ◆ 2019-001 relates to failure to maintain receipt books for monies received for drug testing and timely deposit of those monies.

The Official was invited to and attended an exit conference to discuss the results of this examination. Representing the Department of Examiners of Public Accounts was Kim Huynh, Examiner of Public Accounts.

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*Schedule of State and Local  
Compliance and Other Findings*

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***Schedule of State and Local Compliance and Other Findings***  
***September 1, 2015 through May 31, 2019***

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<b>Ref. No.</b>	<b>Finding/Noncompliance</b>
2019-001	<p><b><u>Finding:</u></b> Adequate internal controls include proper recording of all monies received. A pre-numbered receipt system is to be used to record all monies/collections received. Monies received are to be safeguarded and deposited on a daily basis and intact. The receipt books for monies collected for juvenile drug testing for part of the examination period were not available for review. In addition, deposits for monies collected that were receipted were not made timely. Procedures were not in place to ensure receipt books were maintained to record all monies collected in the office and that deposits for those monies were made timely and intact. Therefore, the Juvenile Court Services Fund failed to have adequate internal controls to ensure receipts books are maintained to record all monies collected for drug testing and deposits for those monies are made timely and intact.</p> <p><b><u>Recommendation:</u></b> The Shelby County Juvenile Court Services Fund should have adequate internal controls in place to ensure that receipt books are maintained to record all monies received in the office. All deposits for monies collected should be made timely and intact.</p>

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# *Financial Information*

***Summary of Receipts, Disbursements and Balances***  
***September 1, 2015 through May 31, 2019***

	Juvenile Supervision	Court Services	Totals
<b><u>Receipts</u></b>			
Court Fees	\$ 169,886.00	\$ 78,426.98	\$ 248,312.98
Grants	2,827.40	10,000.00	12,827.40
Drug Testing	6,712.74		6,712.74
Interest	680.66	551.09	1,231.75
Miscellaneous	11,350.00		11,350.00
Total Receipts	<u>191,456.80</u>	<u>88,978.07</u>	<u>280,434.87</u>
<b><u>Disbursements</u></b>			
Youth Service Agencies	76,463.02	20,691.38	97,154.40
Office Expenses	9,782.29		9,782.29
Travel	10,369.26	50.00	10,419.26
Participant Incentives	18,148.85	16,931.80	35,080.65
Drug Screening	12,270.00		12,270.00
Miscellaneous	944.18	0.78	944.96
Vehicles	900.00		900.00
Total Disbursements	<u>128,877.60</u>	<u>37,673.96</u>	<u>166,551.56</u>
Excess of Receipts Over/(Under) Disbursements	62,579.20	51,304.11	113,883.31
Cash Balances - September 1, 2015	<u>145,345.58</u>	<u>117,456.05</u>	<u>262,801.63</u>
Cash Balances - May 31, 2019	<u>\$ 207,924.78</u>	<u>\$ 168,760.16</u>	<u>\$ 376,684.94</u>