

Report on the

City of Midfield Emergency Communications District

Jefferson County, Alabama

October 1, 2016 through September 30, 2018

Filed: November 8, 2019



Department of Examiners of Public Accounts

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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, I submit this report on the results of the examination of the City of Midfield Emergency Communications District, Jefferson County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 15 day of October, 2019.

Bonnie S. Montez
Notary Public

Respectfully submitted,

Roderick Edwards

Roderick Edwards
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

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

The City of Midfield Emergency Communications District, Jefferson 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 the City of Midfield. 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).

A finding that was presented in the prior audit 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

- ◆ 2018-01 relates to the District’s failure to comply with requirements of the *Code of Alabama 1975*, Section 11-98-13.1. This finding was previously reported as Finding 2016-001.

Board members, as reflected on Exhibit 2, were invited to an exit conference to discuss the results of the examination. Individuals in attendance were: Gary Richardson, Chairman; and Board Members: Terry Adams, James Reasor, Velma Johnson, and Wendy Merriweather. Also in attendance was a representative of the Department of Examiners of Public Accounts: Roderick Edwards, Examiner. The results of the examination were discussed with the following Board Member by phone: Janice Anderson.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Year Ended September 30, 2018

Ref. No.	Finding/Noncompliance
2018-001	<p><u>Finding:</u> Pursuant to the <i>Code of Alabama 1975</i>, Section 11-98-13.1, each Communications District is required to submit an annual financial report in a format prescribed by the Department of Examiners of Public Accounts. The information is required to be submitted by November 30th following the end of each fiscal year. The City of Midfield Emergency Communications District did not submit the information for fiscal years ended September 30, 2017 and September 30, 2018. This finding was previously reported as Finding 2016-001.</p> <p><u>Recommendation:</u> The City of Midfield Emergency Communications District should submit the financial information required by the <i>Code of Alabama 1975</i>, Section 11-98-13.1, by November 30th following the end of each fiscal year.</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	\$ 107,376.77	\$ 92,061.29	\$ 199,438.06
Total Receipts	<u>107,376.77</u>	<u>92,061.29</u>	<u>199,438.06</u>
<u>Disbursements</u>			
Personnel Expense	1,077.42		1,077.42
911 Related Expense	48,347.69	64,814.24	113,161.93
Office Expense	4,124.70	2,216.87	6,341.57
Equipment	31,452.50	34,777.72	66,230.22
Training/Travel	8,502.35	2,747.73	11,250.08
Other	154.27	148.30	302.57
Total Disbursements	<u>93,658.93</u>	<u>104,704.86</u>	<u>198,363.79</u>
Excess of Receipts Over/(Under) Disbursements	13,717.84	(12,643.57)	1,074.27
Cash Balances - Beginning of Year	<u>82,971.05</u>	<u>96,688.89</u>	<u>82,971.05</u>
Cash Balances - End of Year	<u>\$ 96,688.89</u>	<u>\$ 84,045.32</u>	<u>\$ 84,045.32</u>

Additional Information

Board Members
October 1, 2016 through September 30, 2018

Board Members		Term Expires
Hon. Gary Richardson	Chairman	2020
Hon. Janice Anderson	Vice-Chairman	2020
Hon. Terry Adams	Member	2020
Hon. James Reasor	Member	2020
Hon. Velma Johnson	Member	2020
Hon. Wendy Merriweather	Member	2020