

Report on the

Office of Sheriff

Crenshaw County, Alabama

September 1, 2015 through May 31, 2019

Filed: January 10, 2020



Department of
Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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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, I submit this report on the results of the examination of the Office of Sheriff, Crenshaw County, Alabama, for the period September 1, 2015 through May 31, 2019.

Sworn to and subscribed before me this
the 10th day of December, 20 19.

Ressie W. Gray
Notary Public

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Respectfully submitted,

Dustin Bush

Dustin Bush
Examiner of Public Accounts

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Department of
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SUMMARY

**Office of Sheriff
Crenshaw County, Alabama
September 1, 2015 through May 31, 2019**

The Office of Sheriff, Crenshaw County, Alabama, (hereinafter referred to as the “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody and feeding of county prisoners in accordance with the *Code of Alabama 1975*, Section 14-6-1. In addition, the Sheriff is responsible for a food and service allowance from the State of Alabama for the feeding of State prisoners housed in the county jail. The Sheriff operates a Jail Store under the authority of the *Code of Alabama 1975*, Section 45-21-231, and operates a Work Release Program under the authority of the *Code of Alabama 1975*, Section 14-8-31, which authorizes the establishment of a joint State-County work release program. The Sheriff is also responsible for administering the Pistol Permit Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-21-232, and other miscellaneous receipts as well as serving executions.

Honorable Mickey L. Powell served as Sheriff through January 13, 2019. Honorable Terry L. Mears served as Sheriff from January 14, 2019 through the end of the examination period.

This report presents the results of the examination of the Sheriff and a review of compliance by the Office of Sheriff 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.

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.

- ◆ 2019-001 relates to the Sheriff’s failure to ensure the Jail Store Fund was properly accounted for as required by the *Minimum Accounting Requirements for the Office of Sheriff*.

The Officials were invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts was Dustin Bush, Examiner.

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*Schedule of State and Local
Compliance and Other Findings*

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

Ref. No.	Finding/Noncompliance
2019-001	<p><u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts, require certain accounting requirements regarding the preparation, maintenance and recording of financial records be followed for all public funds.</p> <p>The following instances of noncompliance were noted for the Jail Store Fund:</p> <ul style="list-style-type: none"> ✓ All bank accounts are required to be reconciled monthly and shall include an analysis of the balances on hand. The bank accounts for the Jail Store Fund were not reconciled monthly and an analysis of balances on hand was not maintained. ✓ A cashbook is required to be maintained to reflect all of the financial activities of the Office of Sheriff. These records shall reflect the source of all money received by the Office of Sheriff for each fund and shall also reflect the disbursements/expenses that are paid. A cashbook was not maintained for the Jail Store Fund. Additionally, the Office of Sheriff failed to ensure supporting documentation was maintained for all transactions of the Jail Store Fund. <p>The Office of Sheriff failed to implement adequate policies and procedures to ensure complete and accurate financial records for the Jail Store Fund were maintained during the examination period. As a result, we were unable to determine if the financial transactions of the Jail Store Fund were properly recorded during the examination period.</p> <p><u>Recommendation:</u> The Sheriff should ensure complete and accurate accounting records are maintained for the Jail Store Fund.</p>

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
September 1, 2015 through May 31, 2019

	Sheriff's Law Enforcement Fund	Jail Store Fund
<u>Receipts</u>		
Pistol Permit Fees	\$ 216,240.00	\$
Inmate Wages		
Jail Store Sales		139,994.62
Food and Service Allowances	113,935.20	
Drug Buy Money Returned		
Sex Offender Fees	9,692.12	
Bail Bond Fees	15,178.44	
Miscellaneous	59,240.23	4,823.34
Total Receipts	414,285.99	144,817.96
<u>Disbursements</u>		
Law Enforcement Expenses	230,984.17	
Equipment Purchases	22,574.07	18,500.00
Work Release Expenses		
Jail Supplies and Expenses		55,463.51
Refunds to Prisoners		56,834.27
Drug Enforcement Expenses		
Crenshaw County Commission:		
Sale of Pistol Permits	64,824.00	
Sex Offender Fees	7,260.00	
Sheriff Terry L. Mears - Feed Bill	115,937.41	
Miscellaneous		2,733.87
Total Disbursements	441,579.65	133,531.65
Excess of Receipts Over/(Under) Disbursements	(27,293.66)	11,286.31
<u>Transfers</u>		
Transfers In	12,277.88	
Transfers Out		(12,277.88)
Total Transfers	12,277.88	(12,277.88)
Excess/(Deficit) After Transfers	(15,015.78)	(991.57)
Balances - September 1, 2015	23,434.23	4,553.58
Balances - May 31, 2019	\$ 8,418.45	\$ 3,562.01

Work Release Fund	Drug Enforcement Fund	Sex Offender Registration Fund	Totals
\$ 297,432.62	\$	\$	\$ 216,240.00
			297,432.62
			139,994.62
			113,935.20
	100.00		100.00
		12,650.00	22,342.12
			15,178.44
		2,641.72	66,705.29
297,432.62	100.00	15,291.72	871,928.29
			230,984.17
	400.00	446.00	41,920.07
339,375.13			339,375.13
			55,463.51
			56,834.27
	1,955.01		1,955.01
			64,824.00
			7,260.00
			115,937.41
		11,269.36	14,003.23
339,375.13	2,355.01	11,715.36	928,556.80
(41,942.51)	(2,255.01)	3,576.36	(56,628.51)
			12,277.88
			(12,277.88)
(41,942.51)	(2,255.01)	3,576.36	(56,628.51)
44,720.25	4,296.14		77,004.20
\$ 2,777.74	\$ 2,041.13	\$ 3,576.36	\$ 20,375.69

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Crenshaw County, Alabama, for the period September 1, 2015 through May 31, 2019.

◆ **Sheriff's Law Enforcement Fund** – accounts for the following:

Sale of Pistol Permits – accounts for the receipt and disbursement of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 13A-11-75, as amended by the *Code of Alabama 1975*, Section 45-21-232. The Sheriff is authorized to expend a portion of these funds for law enforcement purposes in Crenshaw County and the remaining proceeds are remitted to the County's General Fund.

Food and Service Allowance – accounts for the receipt and disbursement of funds received from the State for the feeding of prisoners. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food.

Service Fees – accounts for miscellaneous service fees received by the Sheriff's Office for serving papers from other counties or states. These funds are remitted to the County General Fund.

◆ **Jail Store Fund** – accounts for the proceeds from the sale of drinks and snacks that the inmates purchase for personal use as authorized by the *Code of Alabama 1975*, Section 45-21-231. The proceeds are remitted to the Sheriff's Law Enforcement Fund.

◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates when participating in the work release program and the inmate's share of wages earned while participating in the Work Release Program. Crenshaw County entered into a contract with the State of Alabama Department of Corrections for the operation of a Work Release Program. The contract names the Sheriff of Crenshaw County as administrator of the program.

◆ **Drug Enforcement Fund** – accounts for the proceeds from seized currency and assets that have been liquidated as a result of violation of State narcotics statutes. These funds are expended for drug enforcement purposes.

◆ **Sex Offender Registration Fund** – accounts for sex offender fees collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. Expenditures are to be used to defray the costs of sex offender registration, verification and notification.