

Report on the

# City of Irondale Emergency Communications District

Jefferson County, Alabama

October 1, 2016 through September 30, 2018

Filed: January 10, 2020



## Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
P.O. Box 302251  
Montgomery, Alabama 36130-2251  
Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
Chief Examiner

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

P.O. Box 302251, Montgomery, AL 36130-2251  
401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
Telephone (334) 242-9200  
FAX (334) 242-1775

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

Sworn to and subscribed before me this  
the 2 day of Dec., 2019.

  
Notary Public

Respectfully submitted,



Cathy M. Cook  
Examiner of Public Accounts

rb

**My Commission Expires  
April 28, 2021**

---

---

## *Table of Contents*

---

---

	<i>Page</i>
<b>Summary</b>	A
Contains items pertaining to state and local legal compliance, District operations and other matters.	
<b>Schedule of State and Local Compliance and Other Findings</b>	B
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
<b>Financial Information</b>	1
Exhibit #1      Summary of Receipts, Disbursements and Cash Balances	2
<b>Additional Information</b>	3
Exhibit #2      Board Members	4

---



Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The City of Irondale 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 Irondale. 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, and the *Code of Alabama 1975*, Section 11-98-6(e).

A finding contained in the prior report has not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below:

**FINDING**

- ◆ 2018-001 relates to the failure to submit financial information as required by the *Code of Alabama 1975*, Section 11-98-13.1. This finding was previously reported as finding number 2014-001.

Board members, as reflected on Exhibit 2, were invited to an exit conference to discuss the contents of this report. Individuals in attendance were: Steve Marino, Chairman; Members: John London and David Spivey; and a representative of the Department of Examiners of Public Accounts: Cathy Cook, Examiner.

---

*Schedule of State and Local  
Compliance and Other Findings*

---

---

***Schedule of State and Local Compliance and Other Findings***  
***October 1, 2016 through September 31, 2018***

---

---

<b>Ref. No.</b>	<b>Finding/Noncompliance</b>
2018-001	<p><b><u>Finding:</u></b> 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 30<sup>th</sup> 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 City of Irondale Emergency Communications District did not submit the required reports by November 30<sup>th</sup> 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 2014-001.</p> <p><b><u>Recommendation:</u></b> The City of Irondale 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
<b><u>Receipts</u></b>			
911 Revenue	\$ 314,259.32	\$ 280,884.89	\$ 595,144.21
Interest	534.03	286.23	820.26
Other		130.39	130.39
Total Receipts	<u>314,793.35</u>	<u>281,301.51</u>	<u>596,094.86</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	133,034.20	402,154.68	535,188.88
911 Related Expenses	164,555.71	61,398.05	225,953.76
Office Expenses	5,737.68	6,248.83	11,986.51
Total Disbursements	<u>303,327.59</u>	<u>469,801.56</u>	<u>773,129.15</u>
Excess (Deficit) of Receipts Over Disbursements	11,465.76	(188,500.05)	(177,034.29)
Cash Balances - Beginning of Year	<u>220,623.92</u>	<u>232,089.68</u>	<u>220,623.92</u>
Cash Balances - End of Year	<u>\$ 232,089.68</u>	<u>\$ 43,589.63</u>	<u>\$ 43,589.63</u>



---

## *Additional Information*

---

---

***Board Members***  
***October 1, 2016 through September 30, 2018***

---

---

<b>Board Members</b>		<b>Term Expires</b>
Hon. Steve Marino	President	2020
Hon. John W. London	Member	2020
Hon. David Spivey	Member	2020
Hon. Terry Bearden	Member	2020
Hon. Bobby Joe Wilson	Member	2020
Hon. Craig Sanderson	Member	2016
Hon. Donna Pike	Member	2016