

Report on the

**State Pilotage Commission
State of Alabama
Mobile, Alabama**

October 1, 2016 through September 30, 2018

Filed: January 10, 2020



**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:

An examination was conducted on the State Pilotage Commission, Mobile, Alabama, for the period October 1, 2016 through September 30, 2018. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I submit this report to you on the results of the examination.

Sworn to and subscribed before me this
the 16 day of December, 2019.

Sonnie M. Gore
Notary Public

Respectfully submitted,

Janet L. Berry

Janet L. Berry
Examiner of Public Accounts

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Department of
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SUMMARY

**State Pilotage Commission
October 1, 2016 through September 30, 2018**

The State Pilotage Commission (the “Commission”) operates under the authority of the *Code of Alabama 1975*, Sections 33-4-1 through 33-4-57. The Commission licenses (branches) bar pilots and regulates the piloting of ships and watercraft into and out of the waters of Mobile Bay.

This report presents the results of an examination of the Commission and a review of compliance by the Commission with applicable laws and regulations of the State of Alabama. This examination was conducted 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. Our examination was performed for the purpose of determining whether the public officers, agents, and employees of the Commission properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Commission. Our examination included determining compliance by the Commission with state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. As a part of our examination, we also reviewed internal control policies and procedures relating to the areas listed above. Our examination did not encompass managerial and operational matters, such as whether the Commission accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

The examination resulted in no reportable discrepancies, and on December 5, 2019, a letter informing the Commission of this result was sent by email to the Executive Director and to all Commission members who served during the period examined.



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COMMENTS

**State Pilotage Commission
October 1, 2016 through September 30, 2018**

The State Pilotage Commission (the “Commission”) operates under the authority of the *Code of Alabama 1975*, Sections 33-4-1 through 33-4-57. The Commission licenses (branches) bar pilots and regulates the piloting of ships and watercraft into and out of the waters of Mobile Bay.

The Commission is comprised of three members appointed by the Governor. One member must be an official of a steamship company that maintains an office in Mobile; one must be an active, licensed bar pilot; and one must be a businessman or a professional licensed by the State of Alabama. The members serve six-year terms and may continue to serve until their successors are appointed and qualified.

The Secretary, who is appointed by the Commission, conducts the day-to-day operations of the Commission. The Secretary is an at-will contract employee who serves at the pleasure of the Commission.

The Commission operates from a bank account outside of the State Treasury. The Commission’s operating funds consist of privilege taxes, licensing (branch) fees, and statutorily authorized assessments to all currently branched bar pilots. The Commission retains any unused funds.

The *Code of Alabama 1975*, Section 33-4-38, authorizes any reasonable additional assessment that arises and is necessary for the performance of the Commission’s duties to be paid by the bar pilots. These assessments are the main source of operating funds for the Commission. All bar pilots licensed by the Commission are members of the Mobile Bar Pilots, LLC. The LLC receives the earnings of all licensed bar pilots and distributes the earnings after administrative costs are removed. The LLC collects all amounts due to the Commission from the bar pilots and pays the amounts to the Commission.

The Commission owns no nonconsumable personal property reportable to the State Auditor’s Office.

Schedule of Cash Receipts, Disbursements and Balances
For the Period October 1, 2016 through September 30, 2018

	2017-2018	2016-2017
<u>Receipts</u>		
License, Tax and Fees	\$ 1,510.00	\$ 1,400.00
Assessments to Licensees	33,631.94	33,351.19
Total	<u>35,141.94</u>	<u>34,751.19</u>
<u>Disbursements</u>		
Personnel Costs	18,778.45	18,522.60
Employee Benefits	5,507.20	5,749.97
Rentals and Leases	112.00	3,053.66
Professional Services	7,775.76	2,653.70
Supplies, Materials and Operating Expenses	2,880.68	4,494.41
Other Equipment Purchases		381.90
Total	<u>35,054.09</u>	<u>34,856.24</u>
Excess (Deficiency) of Receipts Over Disbursements	87.85	(105.05)
Cash Balances at Beginning of Year	<u>4,203.32</u>	<u>4,308.37</u>
Unreserved Cash Balances at Year-End	<u>\$ 4,291.17</u>	<u>\$ 4,203.32</u>

Commission Members and Official
October 1, 2016 through September 30, 2018

Commission Members		Term Expires
Hon. Edward E. Fields	Chairman	2018
Hon. Patrick J. Wilson	Member	2018
Hon. Britton Cooper	Member	2020

Official

Jackie M. Buettel

Secretary
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