

Report on the

# Greene County Rehabilitation Board

Greene County, Alabama

October 1, 2014 through September 30, 2018

Filed: February 14, 2020



## 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:

An examination was conducted on the Greene County Rehabilitation Board, Greene County, Alabama, for the period October 1, 2014 through September 30, 2018. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I submit this report on the results of the examination.

Sworn to and subscribed before me this  
the 23<sup>rd</sup> day of January, 2020.

Margaret S. Seymer  
Notary Public

Respectfully submitted,

Tranquil Shepherd  
Tranquil Shepherd  
Examiner of Public Accounts

rb MY COMMISSION EXPIRES 12/19/22



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Greene County Rehabilitation Board  
Greene County, Alabama  
October 1, 2014 through September 30, 2018**

The Greene County Rehabilitation Board, Greene County, Alabama, (hereinafter referred to as the “Board”) is responsible for receiving, disbursing, and otherwise accounting for prisoners’ net wages and prisoners’ money on deposit. The Board operates 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.

Honorable Jonathan M. Benison served as Sheriff during the examination period and was responsible for the work release program. There were no active board members during the examination period.

This report presents the results of an examination of the Board and a review of compliance by the Board 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.

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

The Official was invited to and attended an exit conference to discuss the results of the report. Representing the Department of Examiners of Public Accounts were: Shelley Patrenos, Audit Manager; Tranquil Shepherd, Examiner; Sherry Owen, Examiner; and Jason Paulk, Chief Legal Counsel.

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# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances  
October 1, 2014 through September 30, 2018***

	<b>Work Release Fund</b>	<b>Prisoners' Money on Deposit</b>	<b>Total</b>
<b><u>Receipts</u></b>			
Inmate Receipts	\$	\$ 7,357.93	\$ 7,357.93
Total Receipts		7,357.93	7,357.93
<b><u>Disbursements</u></b>			
Indigent Prisoners' Medical Expense	40.74		40.74
Jail Expenses	10,419.21		10,419.21
Inmate Withdrawals		3,141.94	3,141.94
Miscellaneous		2,225.49	2,225.49
Total Disbursements	10,459.95	5,367.43	15,827.38
Excess of Receipts Over/(Under) Disbursements	(10,459.95)	1,990.50	(8,469.45)
<b><u>Transfers In/(Out)</u></b>			
Transfers In	2,707.68		2,707.68
Transfers Out		(2,707.68)	(2,707.68)
Total Transfers In/(Out)	2,707.68	(2,707.68)	
Excess/(Deficit) After Transfers	(7,752.27)	(717.18)	(8,469.45)
Balances - October 1, 2014	13,567.73	718.18	14,285.91
Balances - September 30, 2018	\$ 5,815.46	\$ 1.00	\$ 5,816.46

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## *Description and Source of Funds*

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The following is a brief summary and description of the different funds that were utilized by the Greene County Rehabilitation Board, Greene County, Alabama, for the period October 1, 2014 through September 30, 2018.

- ◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31.
  
- ◆ **Prisoners' Money on Deposit** – accounts for money received from inmates at the time of arrest and money received on behalf of the inmate while incarcerated. The inmates' money is held for purchases made from the Jail Store. Unused funds are returned to the inmate upon their release.