

Report on the

**Office of Prosecution Services
State of Alabama
Montgomery, Alabama**

October 1, 2014 through September 30, 2018

Filed: February 14, 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**

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

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 Office of Prosecution Services, Montgomery, 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 to you on the results of the examination.

Sworn to and subscribed before me this
the 3rd day of February, 20 20.

Kelly D. Matthews
Notary Public

Respectfully submitted,

Sandra Dawson-Charles
Sandra Dawson-Charles
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state legal compliance.	
Comments	B
Contains information pertaining to agency operations and other matters.	
Exhibit #1	1
Schedule of Cash Receipts, Disbursements and Balances Office of Prosecution Services	
Exhibit #2	2
Schedule of Cash Receipts, Disbursements and Balances District Attorneys' Fund	
Exhibit #3	3
Officials – a listing of the Officials.	



Department of
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SUMMARY

**Office of Prosecution Services
October 1, 2014 through September 30, 2018**

The Office of Prosecution Services (the “Office”) was created under the legal authority of the *Code of Alabama 1975*, Sections 12-17-230 through 12-17-235, for the purpose of assisting the prosecuting attorneys throughout the state in their effort against criminal activity in the State. The Office is managed by an executive director appointed by the executive committee of the Alabama District Attorneys Association. Conditions of employment for the Executive Director, including salary and tenure in office, are fixed by the executive committee of the Alabama District Attorneys Association.

This report presents the results of an examination of the Office and a review of compliance by the Office 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 to determine compliance with applicable laws and regulations of the State of Alabama and whether the public officers, agents, and employees of the Office properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Office. Our examination included determining compliance 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 the examination, internal control policies and procedures relating to the areas listed above were also reviewed. Our examination did not encompass managerial and operational matters, such as whether the Office 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.

Barry Matson, Executive Director, was invited to an exit conference held on January 16, 2020. Individuals in attendance were Melissa Gargus, Fiscal Officer, and Trisha Mellberg, Deputy Director, along with Bebe Green and Sandra Dawson-Charles from the Department of Examiners of Public Accounts. The results of the examination were discussed via telephone with Barry Matson.



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COMMENTS

**Office of Prosecution Services
October 1, 2014 through September 30, 2018**

The Office of Prosecution Services (the “Office”) was created under the legal authority of the *Code of Alabama 1975*, Sections 12-17-230 through 12-17-235, for the purpose of assisting the prosecuting attorneys throughout the state in their effort against criminal activity in the State.

The Office provides assistance to district attorneys in their efforts against criminal activity in the state. Assistance provided to the district attorneys includes preparing and distributing indices, decisions of the Supreme Court and Courts of Criminal and Civil Appeals of Alabama; and by preparing model indictments, search warrants, and other appropriate documents used in the administration of criminal justice at the trial level. Additionally, the Office conducts orientation sessions for newly-elected district attorneys prior to their assuming the duties of their offices and conducts two training seminars annually for district attorneys.

The *Code of Alabama 1975*, Section 12-23-5, also requires the Office to establish guidelines which shall be used by the prosecutor in evaluating the request for diversion from the criminal justice system to rehabilitation.

The Office is managed by an executive director appointed by the executive committee of the Alabama District Attorneys Association. Conditions of employment for the Executive Director, including salary and tenure in office, are fixed by the executive committee of the Alabama District Attorneys Association.

The Executive Director, with the advice and consent of the executive committee, employs persons to fulfill the purpose of the Office and fixes their conditions of employment and tenure in office. The Executive Director and employees of the Office are not subject to the provisions of the State Merit System Act, but are eligible to participate in the State Employees’ Retirement System.

The Office operates from a General Fund account and two Special Revenue Funds.

- **General Fund** – is used for employees’ salaries and benefits.
- **Special Revenue Fund 0405** – the operating fund and is comprised of the following receipts:
 - Ten percent of moneys collected from the 42 judicial circuits on a monthly basis
 - An assessment fee received from each of the 42 judicial circuits totaling \$500,000.00 to help fund the Office
 - \$50.00 fine from convicted sex offenders for the Alabama Computer Forensics Lab (Sex Offender Registry)
 - Application fees for the Pretrial Diversion Program
 - Federal grants
 - Court-ordered settlements
- **Special Revenue Fund 1093** – accounts for the collection of felony and misdemeanor assessments for victim services. The funds are distributed by the executive committee of the Alabama District Attorneys Association to the various district attorneys’ offices to employ a minimum of one full-time victim service officer in each circuit and to provide other direct services to victims as needed. Amounts accruing to the special revenue fund that are unexpended at the end of the year remain in the fund for subsequent year appropriation and expenditure.

The Office manages budgetary and payroll functions for the district attorneys and their employees in all forty-two circuits. The Office maintains a general fund account for financial resources provided by the state’s General Fund for the operations of the District Attorney’s Offices.

The Office owned nonconsumable personal property consisting of automobiles, office furniture, computers and equipment. Nonconsumable personal property in the custody of the Office was compared with property records maintained by the Property Inventory Division of the State Auditor’s Office. No discrepancies were noted.

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

	2017-2018	2016-2017
<u>Receipts</u>		
General Fund Allotment	\$ 628,349.00	\$ 622,589.00
Victims Assessment Fees	544,250.21	573,980.26
Fees-Documents and Records Not Otherwise Classified	47,612.90	57,310.88
Miscellaneous Fees Not Otherwise Classified	184,611.60	361,302.70
Judicial Article Fines	14,065.86	13,022.99
Interfund State Programs	306,564.00	379,974.26
Interfund Federal Programs	190,239.84	271,338.16
Salvage Equipment	8,719.88	3,038.88
Federal Operating Grants	320,376.94	222,668.91
Total	2,244,790.23	2,505,226.04
<u>Disbursements</u>		
Personnel Costs	1,489,369.21	1,579,446.55
Employee Benefits	493,935.53	536,633.34
Travel, In-State	36,633.58	98,152.18
Travel, Out-of-State	21,698.11	20,807.30
Repair and Maintenance		184.00
Rentals and Leases	111,598.20	94,395.24
Utilities and Communication	33,950.57	30,817.92
Professional Services	50,141.34	66,892.33
Supplies, Materials and Operating Expenses	185,274.53	100,835.23
Transportation Equipment Operation	27,504.87	26,159.88
Grants and Benefits	163,199.13	44,997.26
Transportation Equipment Purchases	4,550.00	
Other Equipment Purchases	27,740.12	22,684.49
Total	2,645,595.19	2,622,005.72
Excess (Deficiency) of Receipts Over Disbursements	(400,804.96)	(116,779.68)
Cash Balances at Beginning of Year	1,408,872.64	1,525,652.32
Cash Balances at End of Year	\$ 1,008,067.68	\$ 1,408,872.64

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

	2017-2018	2016-2017
<u>Receipts</u>		
General Fund Allotments	\$ 13,412,041.00	\$ 13,276,402.00
Transfers In	18,790,565.00	12,761,070.00
Total Receipts	<u>32,202,606.00</u>	<u>26,037,472.00</u>
<u>Disbursements</u>		
Personnel Costs	25,284,994.21	21,022,908.37
Employee Benefits	6,076,357.40	4,859,070.91
Travel, In-State	18,999.36	18,999.36
Professional Services	68,838.75	92,309.67
Supplies, Materials, and Operating Expenses	270,012.00	309,052.00
Prior Year General Fund Reversion	7,680.73	28,437.30
Current Year General Fund Reversion	417,182.53	24,778.18
Total Disbursements	<u>32,144,064.98</u>	<u>26,355,555.79</u>
Excess (Deficiency) of Receipts Over Disbursements	58,541.02	(318,083.79)
Cash Balances at Beginning of Year	<u>289,913.70</u>	<u>607,997.49</u>
Cash Balances at End of Year	<u><u>\$ 348,454.72</u></u>	<u><u>\$ 289,913.70</u></u>

Officials
October 1, 2014 through September 30, 2018

Officials		Term Expires
Mr. Barry Matson	Executive Director P. O. Box 4780 Montgomery, AL 36103 (334) 242-4191 (800) 423-7658	Indefinite
Mr. Randall I. Hillman	Executive Director	2016