

Report on the

Office of Sheriff

Pickens County, Alabama

October 1, 2016 through July 31, 2019

Filed: March 13, 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, we submit this report on the results of the examination of the Office of Sheriff, Pickens County, Alabama, for the period October 1, 2016 through July 31, 2019.

Sworn to and subscribed before me this
the 18 day of February, 2020.

Michelle Farnsey
Notary Public

Sworn to and subscribed before me this
the 19 day of February, 2020.

Kelly D. Matthews
Notary Public

Respectfully submitted,

Laura Madison

Laura Madison
Examiner of Public Accounts

Tahoma Blackmon

Tahoma Blackmon
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Pickens County, Alabama
October 1, 2016 through July 31, 2019**

The Office of Sheriff, Pickens 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 is also responsible for administering the Sheriff’s Pistol Permit Fund, which accounts for sales of pistol permits pursuant to Act Number 95-172, Acts of Alabama, and other miscellaneous receipts as well as serving executions.

The following individuals served as Sheriff during the examination period: Honorable David Abston served as Sheriff from October 1, 2016 through June 14, 2019; Honorable Chad Harless served from June 14, 2019 through July 24, 2019; and Honorable Todd Hall served from July 24, 2019 through the end of the examination period.

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

A finding that was presented in the prior examination has not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

CURRENT FINDING – REPORTED IN PRIOR EXAMINATION

- ◆ 2019-001 relates to the Sheriff’s failure to ensure deposits were made timely as required by the *Minimum Accounting Requirements for the Office of Sheriff*. This finding was previously reported as Finding 2014-001.

The Officials were invited to discuss the results of this report at an exit conference. Todd Hall, Sheriff, and Chad Harless, former Sheriff, attended an exit conference at the Sheriff's Office. An exit conference was held with David Abston, former Sheriff, at the County Commission. Also, in attendance were representatives from the Department of Examiners of Public Accounts: Shelley Patrenos, Audit Manager and Laura Madison, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through July 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 written policies and procedures be established related to financial record keeping regarding the timely deposit of money. Testing revealed that deposits in the Pistol Permit Fund, Sheriff's Law Enforcement Fund and Inmate Trust Fund were not deposited daily. Procedures were not in place to ensure that deposits were made daily. As a result, money which was collected but not deposited into the bank account was exposed to loss or theft. This finding was previously reported as Finding 2014-001.</p> <p><u>Recommendation:</u> Policies and procedures should be developed and implemented to ensure that deposits are made daily.</p>

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2016 through July 31, 2019

	Pistol Permit Fund	Law Enforcement Fund	Work Release Fund
<u>Receipts</u>			
Pistol Permit Fees	\$ 191,720.00		\$
Restitution		1,777.55	
Sex Offender Fees		9,684.20	
Drug Fees		18,066.16	
Bail Bond Fees		9,470.04	
Commissions on Telephones		164,946.99	
Pickens County Jail Fees		2,348.11	
Jail Store Profits		88,426.72	
Project Life Saver		8,559.23	
Inmate Receipts			13,831.42
Food and Service Allowance			
Food Allowance			
Service Allowance			
Service Fees			
Removal of Prisoners			
U. S. Marshall Services			
Miscellaneous	107.00	20,273.70	
Total Receipts	191,827.00	323,552.70	13,831.42
<u>Disbursements</u>			
Pickens County Commission	45,435.07	23,346.56	
Computer Leases and Services	15,082.50	33,223.76	
Law Enforcement Expenses	47,235.63	129,302.52	
Supplies and Maintenance	40,939.84	93,654.03	
Construction	565.43	11,280.47	
Equipment Purchases	11,469.65	71,227.11	
Phone Card			
Inmate Withdrawals			
Jail Canteen			
Sheriff's Feed Bill			
Prisoner Removal			
U. S. Marshall Fees			
Inmate Feeding			
Miscellaneous	43,003.09	1,194.10	6,026.03
Total Disbursements	203,731.21	363,228.55	6,026.03
Excess of Receipts Over/(Under) Disbursements	\$ (11,904.21)	\$ (39,675.85)	\$ 7,805.39

Inmate Trust Fund	General Office Account	Prisoners' Money on Deposit Fund	Feed Bill Fund	Preparing and Serving Fund	Total
\$	\$	\$	\$	\$	\$
					191,720.00
					1,777.55
					9,684.20
					18,066.16
					9,470.04
					164,946.99
					2,348.11
					88,426.72
					8,559.23
580,104.91					593,936.33
	188,246.50				188,246.50
			94,545.50		94,545.50
				4,056.40	4,056.40
	17,200.00				17,200.00
	6,942.70				6,942.70
	878,431.47				878,431.47
224.72	5,923.00				26,528.42
580,329.63	1,096,743.67		94,545.50	4,056.40	2,304,886.32
16,525.73	17,015.00				102,322.36
					48,306.26
					176,538.15
					134,593.87
					11,845.90
					82,696.76
172,039.25					172,039.25
82,795.37		7,103.53			89,898.90
278,796.25					278,796.25
	188,246.50				188,246.50
	6,942.70				6,942.70
	878,431.67				878,431.67
			91,113.13		91,113.13
1,036.26	3,898.34		103.82		55,261.64
551,192.86	1,094,534.21	7,103.53	91,216.95		2,317,033.34
\$ 29,136.77	\$ 2,209.46	\$ (7,103.53)	\$ 3,328.55	\$ 4,056.40	\$ (12,147.02)

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2016 through July 31, 2019

	Pistol Permit Fund	Law Enforcement Fund	Work Release Fund
<u>Transfers</u>			
Transfers In	\$	\$ 22,122.09	\$
Transfers Out			(9,785.86)
Total Transfers		22,122.09	(9,785.86)
Excess/(Deficit) after Transfers	(11,904.21)	(17,553.76)	(1,980.47)
Balances - October 1, 2016	54,886.53	53,574.16	18,955.88
Balances - July 31, 2019	\$ 42,982.32	\$ 36,020.40	\$ 16,975.41

Inmate Trust Fund	General Office Account	Prisoners' Money on Deposit Fund	Feed Bill Fund	Preparing and Serving Fund	Total
\$ 1,009.26	\$	\$ 9,785.86	\$	\$	\$ 32,917.21
(21,546.09)	(576.00)	(1,009.26)			(32,917.21)
(20,536.83)	(576.00)	8,776.60			
8,599.94	1,633.46	1,673.07	3,328.55	4,056.40	(12,147.02)
32,678.49	3,687.25	2,080.30			165,862.61
\$ 41,278.43	\$ 5,320.71	\$ 3,753.37	\$ 3,328.55	\$ 4,056.40	\$ 153,715.59

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, Pickens County, Alabama, for the period October 1, 2016 through July 31, 2019.

- ◆ **Pistol Permit Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by Act Number 95-172, Acts of Alabama, page 234. This fund also accounts for the proceeds from the sale or forfeiture of confiscated property or drug funds awarded to the Sheriff by the courts. The Sheriff is authorized to expend these funds for law enforcement purposes in Pickens County.

- ◆ **Law Enforcement Fund** – accounts for the Sheriff's profits from the sale of personal essential items to inmates and telephone commissions. The Sheriff is authorized by Act Number 97-534, Acts of Alabama, page 935, to expend these funds for law enforcement purposes.

- ◆ **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.

- ◆ **Inmate Trust Fund** – accounts for the receipt and disbursement of all funds taken from prisoners when taken into custody, family contributions, inmate expenses for medical co-pays, jail store purchases and prisoner money on deposit, as authorized by Act Number 97-508, Acts of Alabama, page 897. Profits from jail store purchases are transferred to the Law Enforcement Fund.

- ◆ **General Office Account** – accounts for the following:
 - Food and Service Allowance** – accounts for the receipt and disbursement of funds 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.

 - Municipal Food Allowance** – accounts for the receipt and disbursement of funds for the feeding of city prisoners. The Sheriff received from the cities in the County \$5.00 per day per prisoner.

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

 - Removal of Prisoners** – accounts for reimbursements from the State for the removal of prisoner expenses incurred by the Sheriff in transporting felony prisoners to the State.

 - Restitution** – accounts for funds received from inmates who have destroyed property.

Description and Source of Funds

- ◆ **Prisoners' Money on Deposit Fund** – accounts for inmates' share of wages earned while participating in the work release program.

- ◆ **Feed Bill Fund** – accounts for receipts and disbursements of funds for the feeding of prisoners beginning August 2018. The Sheriff receives from the State \$1.75 per day per prisoner as a food allowance and receives \$5.00 from the cities in the County and U. S. Marshals per day per prisoner.

- ◆ **Preparing and Serving Fund** – accounts for receipts and disbursements of funds for preparing and serving prisoners beginning August 2018. The Sheriff receives from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food.