

Report on the

**Alabama Crime Victims
Compensation Commission
State of Alabama
Montgomery, Alabama**

October 1, 2015 through September 30, 2019

Filed: June 19, 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:

An examination was conducted on the Alabama Crime Victims Compensation Commission, Montgomery, Alabama, for the period October 1, 2015 through September 30, 2019. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,



Larry W. Carmack, Jr.
Examiner of Public Accounts

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Department of
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SUMMARY

**Alabama Crime Victims Compensation Commission
October 1, 2015 through September 30, 2019**

The Alabama Crime Victims Compensation Commission (the “Commission”) operates under the legal authority of the *Code of Alabama 1975*, Sections 15-23-1 through 15-23-23. The Commission administers the Alabama Crime Victims Compensation Fund and awards compensation for economic loss arising from criminally injurious conduct.

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 to determine 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.

Dr. Cassie T. Jones, Executive Director was invited to an exit conference held on June 2, 2020. Individuals in attendance were: Dr. Cassie T. Jones, Dr. Teresa L. Jones, Deputy Director, Kim Martin, General Counsel, and Tiwana Jackson, Accountant along with Larry Carmack from the Department of Examiners of Public Accounts.



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COMMENTS

**Alabama Crime Victims Compensation Commission
October 1, 2015 through September 30, 2019**

The Alabama Crime Victims Compensation Commission (the “Commission”) was created in 1984 by Act 84-658, Acts of Alabama 1984 and presently operates under the legal authority of the *Code of Alabama 1975*, Sections 15-23-1 through 15-23-23.

The Commission administers the Alabama Crime Victims Compensation Fund and awards compensation for economic loss to victims of criminally injurious conduct. The Commission hears and determines matters relating to claims, and has the power to subpoena witnesses, compel their attendance, require the production of records, administer oaths, conduct hearings, and receive relevant evidence.

The Commission may accept loans, grants, and donations from private and public agencies, and in turn, may award monies to public or private nonprofit organizations, agencies of the State of Alabama or political subdivisions thereof, or to state, county, or municipal law enforcement, prosecutorial or judicial agencies upon terms and conditions as the Commission may deem proper for the purpose of establishing crime victims service programs that involve the collection of restitution.

The Commission collects and maintains statistical records, develops a comprehensive analysis of problems regarding crime victims, and publishes an annual report.

The Commission consists of three citizens of Alabama, each appointed by the Governor to a four-year term or until a successor is appointed and qualified. The members must exhibit the following qualifications:

- At least one member must be a law enforcement officer with a minimum of ten years’ experience in or with a law enforcement agency, which has among its primary duties and responsibilities the investigation of violent crimes and the apprehension or arrest of the perpetrators thereof.
- At least one member must be a victim of a crime of violence who suffered serious personal injury as a result thereof, or a member of such victims immediate family or a member of a deceased victim’s immediate family if such deceased victim died as a result of a crime of violence, or an officer of a nonprofit, charitable crime victims organization established pursuant to the laws of Alabama

The Commission elects a chairperson from its membership each year.

The Commission appoints and determines the salary of an Executive Director who serves as the administrative head of the agency. The Commission has around 39 employees hired through the State's merit system.

The Commission operates from a fund maintained in the State Treasury, a checking account, and an investment account.

- **Special Revenue Fund 456** – Used to account for receipt and disbursement of transfers from the Commission's bank account that are used to fund the Commission's administrative operations. The fund is also used to account for receipts from the State's General Fund that are passed through to the organization, Victims of Crimes Against Leniency (VOCAL).
- **Alabama Crime Victim Compensation Commission Bank Account** – Used to account for amounts received, and payment of claims associated with the mission of the Commission. Amounts received include: court fees, restitution, victim assessment fees, civil suit recoveries, donations, investment earnings, and federal grants.
- **Regions Morgan Keegan Trust Investment Account** – Balances in the account are invested in cash and cash equivalents, domestic and international equities, and fixed income bonds, as authorized in the *Code of Alabama 1975*, Section 15-23-16(e). Fund balances remain invested until needed to pay crime victims' claims. The Investment Portfolio had a market value of \$4,425,305.68 at September 30, 2019.

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

***Schedule of Cash Receipts, Disbursements and Balances
For the Period October 1, 2017 through September 30, 2019***

	2018-2019	2017-2018
<u>Receipts</u>		
Other Nonoperating Revenues	\$ 2,185,000.00	\$ 2,540,000.00
Miscellaneous	269.13	
Transfers In	89,775.00	89,775.00
Total Receipts	<u>2,275,044.13</u>	<u>2,629,775.00</u>
<u>Disbursements</u>		
Personnel Costs	1,444,069.68	1,490,359.69
Employee Benefits	602,878.16	622,524.76
Travel, In-State	3,751.59	5,876.66
Travel, Out-of-State	2,601.30	1,956.39
Repair and Maintenance	13,780.33	8,865.37
Rentals and Leases	11,175.51	12,591.16
Utilities and Communication	76,420.47	80,643.12
Professional Services	116,336.73	114,802.43
Supplies, Materials, and Operating Expenses	47,205.26	43,959.45
Transportation Equipment Operations	4,783.81	3,137.37
Grants and Benefits	89,896.00	89,825.00
Other Equipment Purchases	2,431.73	5,381.11
Total Disbursements	<u>2,415,330.57</u>	<u>2,479,922.51</u>
Excess (Deficiency) of Receipts Over Disbursements	(140,286.44)	149,852.49
Cash Balances at Beginning of Year	<u>363,132.03</u>	<u>213,279.54</u>
Cash Balances at End of Year	<u>\$ 222,845.59</u>	<u>\$ 363,132.03</u>

Commission Members and Official
October 1, 2015 through September 30, 2019

Commission Members		Term Expires
Hon. Holly Brown-Owens, Ph.D.	Chairman	2020
Hon. Miriam Shehane	Member	2022
Hon. Phillip Brown	Member	2018
Hon. Jay Jones	Member	2023
Hon. William “Billy” G. Sharp, Jr.	Member	2019

Official

Cassie T. Jones, Ed.D.	Executive Director Alabama Crime Victims Compensation Commission P. O. Box 231267 Montgomery, AL 36123-1267 (334) 290-4420 www.acvcc.alabama.gov
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