

Report on the

Office of Circuit and District Courts

Lee County, Alabama

January 1, 2016 through March 31, 2020

Filed: July 24, 2020



Department of Examiners of Public Accounts

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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Circuit and District Courts, Lee County, Alabama, for the period January 1, 2016 through March 31, 2020. 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,

A handwritten signature in blue ink that reads 'Jimmy Flowers'. The signature is written in a cursive, flowing style.

Jimmy Flowers
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Circuit and District Courts
Lee County, Alabama
January 1, 2016 through March 31, 2020**

The Office of Circuit and District Courts, Lee County, Alabama, (hereinafter referred to as the "Courts") receipts, disburses and otherwise accounts for court costs, fines, forfeitures, fiduciary funds and other miscellaneous receipts for cases under the Courts' jurisdiction. The amounts collected are then distributed to various state and local entities as ordered by the Courts and in accordance with state and local laws and regulations. The Circuit Clerk, an elected official, is responsible for overseeing the operations of the Circuit and District Courts. The duties of the Circuit Clerk and District Court Clerk are enumerated in the *Code of Alabama 1975*, Sections 12-17-93 and 12-17-94. The Circuit Clerk also serves as clerk for the District Court pursuant to the *Code of Alabama 1975*, Section 12-17-160.

Honorable Mary B. Roberson served as Circuit and District Court Clerk during the examination period.

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk's Fund that was created pursuant to the *Code of Alabama 1975*, Section 12-17-225.4. The Circuit and District Court Clerk receives twenty five percent (25%) of a thirty (30%) percent collection fee for any delinquent court ordered payments that are 90 days old and have been collected by the District Attorney. This twenty-five percent (25%) of the collection fee is deposited in the Circuit Clerk's Fund and is used for general office operations. Fees from the Pre-Trial Diversion Program authorized by the *Code of Alabama 1975*, Section 12-17-226.8, were also deposited into the Circuit Clerk's Fund as well as fees authorized by the *Code of Alabama 1975*, Section 45-41-82.04 (solicitor's fees), the *Code of Alabama 1975*, Section 15-20A-46 (sex offender fees), and the *Code of Alabama 1975*, Section 45-41-82.05 (judicial fees).

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk's Judicial Administration Fund that was created pursuant to the *Code of Alabama 1975*, Sections 12-19-310 and 12-19-311. The Circuit and District Court Clerk receives portions of the docket fee and bail bond fee increase provided for by these statutes and is used to support the clerk's office operations.

This report presents the results of an examination of the Courts and a review of compliance by the Courts 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 this report. Also in attendance were representatives from the Department of Examiners of Public Accounts: David J. Lane, Audit Manager; and Jimmy Flowers, Examiner.

Financial Information

Summary of Receipts, Disbursements and Balances
January 1, 2016 through March 31, 2020

	Criminal Division	Civil Division
Beginning Cash Balances - January 1, 2016	\$ 630,370.44	\$ 1,091,952.52
Receipts	<u>5,566,911.16</u>	<u>19,274,088.55</u>
Total Available for Disbursement	6,197,281.60	20,366,041.07
Disbursements	<u>(5,619,015.49)</u>	<u>(18,374,692.84)</u>
Ending Cash Balances - March 31, 2020	<u>\$ 578,266.11</u>	<u>\$ 1,991,348.23</u>

Child Support Division	Total
\$ 27,134.07	\$ 1,749,457.03
124.56	24,841,124.27
27,258.63	26,590,581.30
(27,258.63)	(24,020,966.96)
\$	\$ 2,569,614.34

Fiduciary Funds on Hand
March 31, 2020

Civil Division	<u>\$ 1,557,581.64</u>
Total	<u><u>\$ 1,557,581.64</u></u>

Circuit Clerk's Fund
Summary of Receipts, Disbursements and Balance
January 1, 2016 through March 31, 2020

Receipts

Restitution Recovery Fees	\$ 111,599.75
Judicial Fees	1,326,793.36
Pre-Trial Diversion Fees	57,130.90
Sex Offenders Fees	350.00
Copies	57,652.05
Other Receipts	60,547.10
Total Receipts	<u>1,614,073.16</u>

Disbursements

Salaries	465,273.47
Conference Expenses	21,975.87
Equipment	8,299.35
Office Supplies	39,918.52
Miscellaneous	52,723.75
Total Disbursements	<u>588,190.96</u>

Excess of Receipts Over/(Under) Disbursements	1,025,882.20
Balance - January 1, 2016	<u>873,105.19</u>
Balance - March 31, 2020	<u><u>\$ 1,898,987.39</u></u>

***Circuit Clerk's Judicial Administration Fund
Summary of Receipts, Disbursements and Balance
January 1, 2016 through March 31, 2020***

Receipts

\$35 Bail Bond Fee	\$ 108,231.85
3.5% Bail Bond Fee	53,985.40
Civil Docket Fees	95,997.55
Criminal Docket Fees	151,350.23
Municipal Docket Fees	147,689.57
Interest	4,648.69
Total Receipts	<u>561,903.29</u>

Disbursements

Salaries	<u>166,354.21</u>
Total Disbursements	<u>166,354.21</u>

Excess of Receipts Over/(Under) Disbursements	395,549.08
Balance - January 1, 2016	<u>264,717.94</u>
Balance - March 31, 2020	<u>\$ 660,267.02</u>