

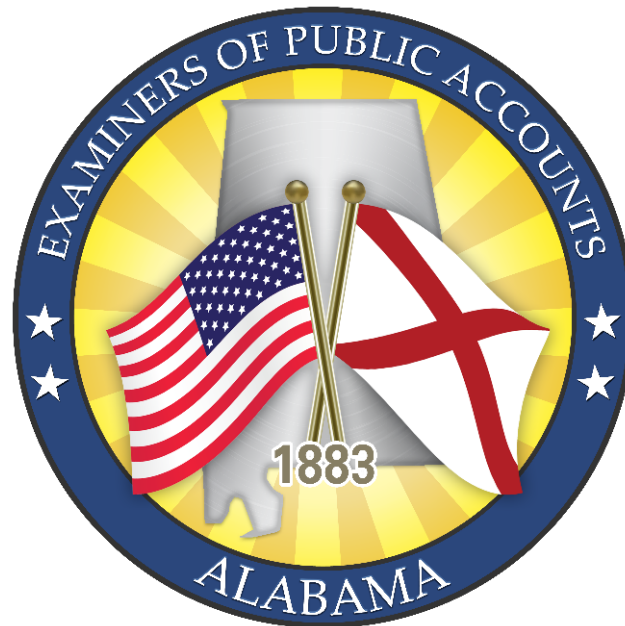
Report on the

Washington County Emergency Communications District

Washington County, Alabama

October 1, 2017 through September 30, 2019

Filed: July 31, 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



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

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

Dear Madam:

An examination was conducted on the Washington County Emergency Communications District, Washington County, Alabama, for the period October 1, 2017 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 and findings of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Cindy R. Wilson'. The signature is written in a cursive style.

Cindy R. Wilson
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Washington County Emergency Communications District
October 1, 2017 through September 30, 2019**

The Washington County Emergency Communications District, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Washington County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of compliance by the District 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, and the *Code of Alabama 1975*, Section 11-98-6(e).

The following instance of noncompliance with state and local laws and regulations and other matters was found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

CURRENT FINDING

- ◆ 2019-001 relates to the District’s failure to comply with its sick leave policy.

Board members and administrative personnel, as reflected on Exhibit 2, were invited to an exit conference to discuss the contents of this report. Individuals in attendance were: Barton Turner, Director; Arthur Threatt, Board Member; and a representative of the Department of Examiners of Public Accounts: Cindy R. Wilson, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
October 1, 2017 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-001	<p><u>Finding:</u> The Washington County Emergency Communications District's (the "District") sick leave policy states upon separation from the District, all sick leave is cancelled. During the examination period, an employee was paid for 80 hours of unused sick leave upon separation from employment with the District. The District did not have proper internal controls in place to ensure unused sick leave was properly cancelled upon separation. As a result, the District was not in compliance with their sick leave policy. Upon completion of the examination, repayment for the unused sick leave was received.</p> <p><u>Recommendation:</u> The District should implement proper internal controls to ensure compliance with its sick leave policy.</p>

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2017 through September 30, 2019***

	Fiscal Year 2018	Fiscal Year 2019	Total
<u>Receipts</u>			
911 Revenue	\$ 304,550.90	\$ 352,470.48	\$ 657,021.38
Fire Tax	36,433.85	35,148.47	71,582.32
Dispatching Fees	10,833.29	9,999.96	20,833.25
State Grant		59,365.00	59,365.00
Other	213.51	76.02	289.53
Total Receipts	352,031.55	457,059.93	809,091.48
<u>Disbursements</u>			
Personnel Expenses	234,178.53	221,481.10	455,659.63
911 Related Expenses	42,780.63	106,111.35	148,891.98
Training and Education Expenses	1,419.99	4,306.38	5,726.37
Professional Services	2,916.00	2,926.96	5,842.96
Office Expense	5,722.42	14,785.10	20,507.52
Utilities	15,156.79	15,391.10	30,547.89
Equipment Maintenance	19,637.35	28,050.54	47,687.89
Equipment	19,774.00	30,784.50	50,558.50
Vehicle Expense	2,747.25	3,883.55	6,630.80
Insurance	11,695.00	12,751.00	24,446.00
Miscellaneous	347.10	232.59	579.69
Total Disbursements	356,375.06	440,704.17	797,079.23
Excess (Deficit) of Receipts Over Disbursements	(4,343.51)	16,355.76	12,012.25
Cash Balances - Beginning of Year	359,697.35	355,353.84	359,697.35
Cash Balances - End of Year	\$ 355,353.84	\$ 371,709.60	\$ 371,709.60

Additional Information

Board Members and Administrative Personnel
October 1, 2017 through September 30, 2019

Board Members **Term Expires**

Richard Stringer	Chairman	2019
Damon Kirkland	Member	2019
Gordon Sloat	Member	2019
Danny Walker	Member	2019
Joseph Abston	Member	2021
Arthur Threatt	Member	2020
Charles Ray Baxter	Member	2018
Larry Hubbard	Member	2018
Jennifer Lambert	Member	2019

Administrative Personnel

Bruce Burk Williams	Director	2018
Ralph Barton Turner	Director	Indefinite