

Report on the

**Alabama Department of Forensic Sciences
State of Alabama
Auburn, Alabama**

October 1, 2015 through September 30, 2019

Filed: October 16, 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 Department of Forensic Sciences, Auburn, 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,

Claudia Wise.

Claudia M. Wise
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Department of Forensic Sciences
October 1, 2015 through September 30, 2019**

The Department of Forensic Sciences (the "Department") operates under the legal authority of the *Code of Alabama 1975*, Sections 36-18-1 through 36-18-55.

The Department's Executive and Administrative Division is located in Auburn, Alabama, as required by the *Code of Alabama 1975*, Section 36-18-3. The Department provides services through laboratories in Huntsville, Birmingham, Tuscaloosa, Montgomery, Auburn, Pelham and Mobile.

This report presents the results of an examination of the Department and a review of compliance by the Department 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 Department properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Department. Our examination included determining compliance by the Department 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 Department 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 regulations.

Mr. Angelo Della Manna, Director of the Alabama Department of Forensic Sciences was invited to an exit conference held on September 24, 2020. Individuals in attendance were Mr. Angelo Della Manna, Director, Ms. Holli Baker, Deputy Director, Ms. Renita Falks, Accounting Director along with Sandra Dawson-Charles and Claudia Wise from the Department of Examiners of Public Accounts.



Department of
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COMMENTS

**Department of Forensic Sciences
October 1, 2015 through September 30, 2019**

The Department of Forensic Sciences (the “Department”) operates under the authority of the *Code of Alabama 1975*, Sections 36-18-1 through 36-18-55. The Department’s main administrative offices are located in Auburn, Alabama, as required by the *Code of Alabama 1975*, Section 36-18-3. The Department provides services through laboratories located in Huntsville, Birmingham, Tuscaloosa, Montgomery, Auburn, Pelham and Mobile. At September 30, 2019, the Department owned land in Huntsville. They also owned buildings in Auburn, Hoover, and Mobile. Other premises utilized by the Department were leased.

The Department is engaged in the following activities:

- **Pathology** – investigation of unlawful, unnatural and suspicious deaths to establish the cause and manner of death.
- **Toxicology** – Laboratory analyses of biological specimens for the presence of drugs and poisons, the results of which may be used to establish cause and manner of death or to establish or explain impairment or performance of a person that is related to criminal activity.
- **Criminalistics** – Includes the following activities:
 - Identification of a fired ammunition component (bullet, cartridge case, shotshell) to the firearm that fired it.
 - Linking a tool (such as a screwdriver, bolt cutter or knife) to a significant mark made by the tool (such as a scratch, dent, pry mark, or cutting mark).
 - Analysis and subsequent DNA testing of evidentiary materials.
 - Identification of materials as chemicals used in the manufacture of illegal drugs.

The Department operates from the following funds/accounts maintained in the State Treasury:

- **General Fund Account** – An account within the State’s General Fund that records transactions involving funds appropriated to the Department from the State’s General Fund. Unencumbered balances at year-end revert to the General Fund. Upon approval of the State Budget Office, unencumbered balances at year-end are re-appropriated to the Department’s General Fund in the current fiscal year. Funds are appropriated and expended according to the State’s normal budgetary process.
- **Fund 1200 (Children’s Trust Fund)** – An account within the Children’s Trust Fund that records transactions involving funds appropriated to the Department from the Children’s Trust Fund. The Department receives one percent of Children’s Trust Fund revenues, as provided by the *Code of Alabama 1975*, Section 41-15B-2.2(11)(a). Unencumbered balances at year-end revert to the Children’s Trust Fund. Funds are appropriated and expended according to the State’s normal budgetary process.
- **Special Revenue Fund 0578 (Federal Fund)** – Consists of receipts and disbursements of grants received from the federal government. Unencumbered balances at year-end remain in the fund. Funds are appropriated and expended according to the state’s normal budgetary process.
- **Special Revenue Fund 0579 (Local Fund)** – Primarily consists of receipts and disbursements of funds received from cities and counties resulting from the distribution of property seized from crime scenes and of fees for coroner services provided to the Mobile County Commission and the Tuscaloosa County Commission. Unexpended and unencumbered balances remaining at year-end remain in the fund. Funds are appropriated and expended according to the State’s normal budgetary process.
- **Special Revenue Fund 0772 (DNA Fund)** – Established by the *Code of Alabama 1975*, Section 36-18-32, this fund consists of receipts and disbursements of court fees collected in municipal, district and circuit court civil and criminal cases, as directed by the *Code of Alabama 1975*, Section 36-18-32. Balances in the fund are invested by the State Treasurer, and the income remains in the fund. Unencumbered balances at year-end remain in the fund. Funds are appropriated and expended according to the State’s normal budgetary process.
- **Special Revenue Fund 0796 (Forensic Services Fund)** – Established by the *Code of Alabama 1975*, Section 36-18-6, this fund receives and disburses funds from the following sources:
 - Fee of \$100 to be collected by state courts and submitted to the Department when convictions occur for drug possession, drug sale, drug trafficking, and drug paraphernalia, as provided in the *Code of Alabama 1975*, Section 36-18-7(a).
 - A portion of fees collected by the courts for criminal history processing, as provided in the *Code of Alabama 1975*, Section 12-19-180(b).

- Fee of \$300/hour charged for use of department personnel utilized in private lawsuits, as provided in the *Code of Alabama 1975*, Section 36-18-8.
- Application fee of \$2,000 charged to ignition interlock providers to evaluate their interlock devices, as provided by the *Code of Alabama 1975*, Section 32-5a-191.4(f).
- Ten percent of fees levied by law on bail bonds, as provided by the *Code of Alabama 1975*, Section 12-19-311(g).

Unencumbered balances at year-end remain in the fund. Funds are appropriated and expended according to the State's normal budgetary process.

- **Special Revenue Fund 0797 (Chemical Test Fund)** – Established by the *Code of Alabama 1975*, Section 36-18-51, this fund consists of receipts and disbursements of municipal court fees collected by the courts at each conviction of driving under the influence of alcohol (DUI) and remitted to the Department, as provided by the *Code of Alabama 1975*, Section 32-5A-191(m). Balances in the fund are invested by the State Treasurer, and the proceeds are deposited into the fund. Year-end fund balances remain in the fund. Fund balances are appropriated and expended according to the State's normal budgetary processes.

The Alabama Chemical Testing Training and Equipment Advisory Board, created and enabled by the *Code of Alabama 1975*, Sections 36-18-52 through 36-18-53, is tasked with development and revision of a list of priorities and criteria for disbursement of amounts in this fund. Money in the fund can be used to administer the fund, to purchase and maintain chemical testing equipment for city, county, or state law enforcement agencies in Alabama, to provide training to Alabama law enforcement personnel in the use of chemical testing equipment, to pay the costs of the Implied Consent [breath alcohol testing] Unit in the Department of Public Safety, to pay the costs of the Implied Consent Program in the Department of Forensic Sciences, and to support the activities of the advisory board.

The Department administers various federal programs which are covered as part of the State of Alabama's Statewide Single Audit of Federal Financial Assistance Programs.

During the current examination period, the Department was the defendant of 10 lawsuits. All ten cases were dismissed with the Alabama Department of Forensic Science incurring no liability in any case.

The Department owned nonconsumable personal property consisting of automobiles, office furniture, computers and equipment. A comparison of nonconsumable personal property in the custody of the Department was made 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
Receipts		
General Fund Appropriations	\$ 11,960,998.00	\$ 9,796,197.00
Licenses, Permits and Fees	7,329,761.63	7,701,110.02
Fines, Forfeits, and Court Settlements	2,124,191.26	2,096,787.61
Insurance Recoveries	30,266.50	13,609.75
Salvaged Equipment	9,039.37	3,955.46
Local Government Contributions	643,251.21	812,763.75
Children's Trust Fund	548,165.00	568,021.00
Operating Transfers In	409,921.06	(195,886.60)
Federal Grants and Reimbursements	1,253,000.00	1,235,272.00
Reimbursements Not Otherwise Classified	158,050.26	111,959.56
Total Receipts	24,466,644.29	22,143,789.55
Disbursements		
Personnel Costs	13,720,622.42	13,291,457.25
Employee Benefits	5,257,859.67	5,113,063.27
Travel, In-State	107,937.66	72,982.50
Travel, Out-of-State	184,878.75	298,622.52
Repair and Maintenance	551,447.47	917,161.76
Rentals and Leases	368,678.48	620,669.30
Utilities and Communication	1,130,184.75	1,088,359.40
Professional Services	1,056,292.58	1,382,643.73
Supplies, Materials, and Operating Expenses	3,361,114.02	3,168,344.97
Transportation Equipment Operations	105,763.02	101,191.78
Grants and Benefits	10,913.05	18,500.00
Other Equipment Purchases	783,305.86	705,780.50
Prior Year General Fund Reversion	43,155.30	24,351.15
Current Year General Fund Reversion	5,461.08	6,377.94
Total Disbursements	26,687,614.11	26,809,506.07
Excess (Deficiency) of Receipts Over Disbursements	(2,220,969.82)	(4,665,716.52)
Cash Balances at Beginning of Year	4,420,669.64	9,086,386.16
Cash Balances at End of Year	\$ 2,199,699.82	\$ 4,420,669.64

Officials
October 1, 2015 through September 30, 2019

Officials

Term Expires

Mr. Angelo Della Manna

Director
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Mr. Michael F. Sparks

Director

December 2017