

Report on the

Office of Sheriff

Covington County, Alabama

September 1, 2016 through September 30, 2019

Filed: October 23, 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 Office of Sheriff, Covington County, Alabama, for the period September 1, 2016 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 'Billy E. Jones'. The signature is written in a cursive style.

Billy E. Jones
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Covington County, Alabama
September 1, 2016 through September 30, 2019**

The Office of Sheriff, Covington 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 in accordance with the *Code of Alabama 1975*, Section 14-6-1 and Section 14-6-40. The Sheriff is responsible for administering the Sheriff’s Law Enforcement Fund, which was established under the authority of the *Code of Alabama 1975*, Section 45-20-232. This fund accounts for sales of pistol permits. The Sheriff operates a jail store pursuant to the *Code of Alabama 1975*, Section 45-20-231. Profits from the jail store are deposited into the Sheriff’s Law Enforcement Fund. The Sheriff also maintains a General Office Account to process collections resulting from official court orders and other routine receipts. In addition, the Sheriff accounts for removal of prisoners, prisoners’ money on deposit, serving executions, registration fees and other miscellaneous receipts.

Honorable Dennis Meeks served as Sheriff through January 13, 2019. Honorable David Blake Turman served as Sheriff beginning January 14, 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.

Instances of noncompliance with state and local laws and regulations and other matters were noted as indicated on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

CURRENT FINDINGS

- ◆ 2019-001 relates to the former Sheriff's failure to properly document the purchase, location and/or disposal of firearms.
- ◆ 2019-002 relates to the former Sheriff's unallowable expenditures of law enforcement funds.

The Officials were invited to an exit conference to discuss the results of the examination. Current Sheriff Turman and former Sheriff Meeks were informed of the results of the examination separately by telephone. Representing the Department of Examiners of Public Accounts was Lynn Otto, Audit Manager.

*Schedule of State and Local
Compliance and Other Findings*

***Schedule of State and Local Compliance and Other Findings
For the Period September 1, 2016 through September 30, 2019***

Ref. No.	Finding/Noncompliance
2019-001	<p><u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner of Public Accounts, provide the Sheriff shall establish a policy which sets a threshold for maintaining an inventory listing of property and all firearms shall be included on the listing, regardless of the threshold adopted. Furthermore, the Minimum Accounting Requirements provide when equipment is sold or disposed, the equipment listing is to reflect the date sold and/or disposed and any proceeds received from the sale of equipment shall be deposited in the bank account of the fund from which the equipment was purchased. Additionally, the Sheriff or his designated representative should periodically (not less than annually) inventory the equipment listing to ensure it is accurate and to ensure all equipment, including firearms, is accounted for properly.</p> <p>When the former Sheriff left Office in January 2019, he failed to provide a complete inventory list detailing all property and equipment, including firearms, of the Office. When the current Sheriff took office, he performed an inventory of equipment in the office. The inventory revealed the Covington County Sheriff's Office purchased a M16A2 Colt Machine Rifle during the previous administration for approximately \$1,200.00 that was not located. The former Sheriff was contacted regarding the missing rifle and stated the rifle was still in the possession of the Covington County Sheriff's Office. The current Sheriff subsequently reported the rifle as stolen to the Alabama Law Enforcement Agency (ALEA) via the National Crime Information Center (NCIC) system.</p> <p>The Office of Sheriff failed to document the purchase, location and/or disposal of the rifle and accessories, as required by the Minimum Accounting Requirements. As a result, we were unable to determine the rifle and accessories were properly accounted for and/or disposed of, which resulted in the Covington County Sheriff's Office incurring a loss of property valued at \$1,200.00. At the conclusion of the examination, we were unable to determine during which administration the rifle and accessories totaling \$1,200.00 were lost; therefore, a determination could not be made as to which Sheriff was responsible for the loss of inventory. In addition, we could only determine an estimated cost for the rifle due to an unknown date of purchase.</p> <p><u>Recommendation:</u> The Sheriff or his designated representative should ensure all equipment, including firearms, maintained on inventory listings is accounted for properly.</p>

Schedule of State and Local Compliance and Other Findings
For the Period September 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-002	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 45-20-232, authorizes the Sheriff to collect pistol permit fees and to utilize those funds for law enforcement purposes. The following expenditures were made from the Law Enforcement Fund, during the former Sheriff's administration, which do not appear to be for law enforcement purposes:</p> <ul style="list-style-type: none">✓ Shoes and clothing items were purchased in the amount of \$289.01.✓ Alcoholic beverages were purchased in the amount of \$15.39. <p>These amounts were repaid by an employee of the former Sheriff at the conclusion of the examination. Because controls were not in place to ensure money was spent in accordance with applicable statutes, the Office of Sheriff incurred expenses that were not directly related to law enforcement purposes.</p> <p><u>Recommendation:</u> All expenditures of the Office of Sheriff should be made in accordance with applicable statutes for law enforcement purposes.</p>

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
September 1, 2016 through September 30, 2019

	Law Enforcement Fund	Work Release Fund	Prisoners' Money on Deposit Fund	Inmate Trust Fund	General Office Fund	State (\$1.75) Food Account Fund	Nickel Food Account Fund	Prisoner Feeding Fund	Municipal Food Account Fund	Guardianship Fund	Totals
Receipts											
Food and Service Allowances	\$	\$	\$	\$	\$359,158.30	\$128,947.00	\$4,108.25	\$47,408.50	\$56,302.50	\$	\$595,924.55
Pistol Permit Fees	369,260.00										369,260.00
Sex Offender Registration Fees					14,510.00						14,510.00
Bail Bond Fees	32,690.90										32,690.90
Removal of Prisoners	107,181.58										107,181.58
Vending Sales	190,933.82			343,526.35							534,460.17
Inmate Wages		131,576.92									131,576.92
Funds Received for Prisoners				773,414.24							773,414.24
Donations, Refunds and Miscellaneous	26,093.87	698.32		1,986.85	18.50						28,797.54
Guardianship Receipts										3,945.00	3,945.00
Total Receipts	726,160.17	132,275.24		1,118,927.44	373,686.80	128,947.00	4,108.25	47,408.50	56,302.50	3,945.00	2,591,760.90
Disbursements											
Sheriff Meeks- Feed Bill					359,158.30						359,158.30
County Commission:											
Sex Offender Fees					14,510.00						14,510.00
Salaries and Overtime	160,227.57										160,227.57
Law Enforcement Expenses	464,655.44	21,644.78									486,300.22
Jail Supplies and Expenses	63,333.46										63,333.46
Equipment Purchases	220,302.82										220,302.82
Jail Store Vendor				771,889.78							771,889.78
Inmate Withdrawals		91,920.57	178.28	151,024.88							243,123.73
County General Fund				98,930.80							98,930.80
Inmate Feeding Expenses	71,800.64					98,648.80	3,483.01	32,041.48	47,398.73		253,372.66
Miscellaneous	37,965.68			921.77	18.50	221.61	221.61	237.41	221.61		39,808.19
Guardianship Disbursements										3,460.00	3,460.00
Total Disbursements	1,018,285.61	113,565.35	178.28	1,022,767.23	373,686.80	98,870.41	3,704.62	32,278.89	47,620.34	3,460.00	2,714,417.53
Excess of Receipts Over/(Under) Disbursements	(292,125.44)	18,709.89	(178.28)	96,160.21		30,076.59	403.63	15,129.61	8,682.16	485.00	(122,656.63)
Transfers											
Transfers In	175,688.89							3,613.04			179,301.93
Transfers Out				(143,788.76)		(30,076.59)	(403.63)		(5,032.95)		(179,301.93)
Total Transfers	175,688.89			(143,788.76)		(30,076.59)	(403.63)	3,613.04	(5,032.95)		
Excess/(Deficit) after Transfers	(116,436.55)	18,709.89	(178.28)	(47,628.55)				18,742.65	3,649.21	485.00	(122,656.63)
Balances - September 1, 2016	252,332.69	39,833.11	178.28	85,780.01	1.00						378,125.09
Balances - September 30, 2019	\$135,896.14	\$58,543.00	\$	\$38,151.46	\$1.00	\$	\$	\$18,742.65	\$3,649.21	\$485.00	\$255,468.46

Description and Source of Funds

The following is a brief summary and description of the funds that were utilized by the Office of Sheriff, Covington County, Alabama, for the period September 1, 2016 through September 30, 2019.

- ◆ **Law Enforcement Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-20-232. The Sheriff is authorized to expend these funds for law enforcement purposes. This fund also accounts for the following:

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.

Bail Bond Fee Fund – accounts for the receipt and disbursement of bail bond fees as authorized by the *Code of Alabama 1975*, Section 12-19-311. These funds are to be spent for the operation of the jail.

- ◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of inmates participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31.

- ◆ **Prisoners' Money on Deposit Fund** – accounts for the inmates' share of wages earned while participating in the Work Release Program. This money belongs to the inmate and is paid to them upon their request.

- ◆ **Inmate Trust Fund** – accounts for deposits and withdrawals of inmate monies and receipts and disbursements of operation of the canteen activities for the inmate's benefit.

- ◆ **General Office Fund** – accounts for the receipt and disbursement of executions collected, and other receipts and disbursements. This account also includes the following:

Food and Service Allowance – accounts for the receipts and disbursement of funds from the State for the feeding of prisoners through August 2018. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based on the number of prisoners) per day as a service allowance for preparing and serving the food. The Sheriff also feeds and serves city prisoners. These allowances are paid by the respective cities.

Sex Offender Registration Fees – accounts for sex offender registration fees collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. All receipts are remitted to the County Commission, from which the Sheriff may requisition for any law enforcement purpose related to sex offender registration, notification, tracking or apprehension.

Description and Source of Funds

- ◆ **State Food Account (\$1.75) Fund** – accounts for the food allowance received from the State of Alabama pursuant to the *Code of Alabama 1975*, Section 14-6-42 from September 2018 until July 2019. This allowance is used by the Sheriff to pay for food to be served to the prisoners, not including the cost to pay for services in preparing food, service food, and other services incidental to the feeding of prisoners.
- ◆ **Nickel Food Account Fund** – accounts for the preparation and service allowance received from the State of Alabama pursuant to the *Code of Alabama 1975*, Section 14-6-43. This allowance shall be used by the Sheriff to pay for services in preparing food, serving food, and other services incidental to feeding of prisoners, not including the cost of the food to be served to the prisoners. During the examination period, these amounts were transferred to the Prisoner Feeding Fund, as directed by Act Number 2019-133, Acts of Alabama.
- ◆ **Prisoner Feeding Fund** – accounts for the food and service allowance received from the State of Alabama pursuant to Act Number 2019-133, Acts of Alabama, beginning in August 2019. This allowance is used by the Sheriff to pay for the food, and services in preparing food, served to prisoners that are not municipal prisoners.
- ◆ **Municipal Food Account Fund** – accounts for the food and service allowance received from the municipalities of Covington County pursuant to the inmate housing agreements between Covington County and its municipalities. This allowance shall be used by the Sheriff to pay for the food to be served to municipal prisoners, including the cost to pay for services in preparing food, and other services incidental to the feeding of municipal prisoners.
- ◆ **Guardianship Fund** – accounts for the receipt and disbursement of funds held in the Sheriff's appointed capacity of general conservator for Covington County as authorized by the *Code of Alabama 1975*, Sections 26-2-27 and/or 26-2-50.