

Report on the

Office of Sheriff

Jefferson County, Alabama

July 1, 2015 through May 31, 2020

Filed: November 20, 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 Office of Sheriff, Jefferson County, Alabama, for the period July 1, 2015 through May 31, 2020, by Examiners Roderick Edwards and John K. Williamson. I, Roderick Edwards, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Roderick Edwards'.

Roderick Edwards
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Jefferson County, Alabama
July 1, 2015 through May 31, 2020**

The Office of Sheriff, Jefferson 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 of 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, which is remitted to the County Treasurer, for the feeding of State prisoners housed in the county jail. The Sheriff’s Law Enforcement Fund was established under the authority of Act Number 639, Acts of Alabama 1973, page 946. This fund accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-37-233. The Sheriff operates a Commissary Fund under the authority of *Code of Alabama 1975*, Section 45-37-234. The Sheriff also accounts for removal of prisoners, prisoners’ money on deposit, service fees, registration fees and other miscellaneous receipts.

Honorable Frank Michael Hale served as Sheriff through January 13, 2019. Honorable Mark Pettway served as Sheriff from 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.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

The Officials were invited to an exit conference to discuss the results of the examination. Individuals in attendance were: Sheriff Mark Pettway and representing the Department of Examiners of Public Account: Amanda Hensley, Audit Manager; Roderick Edwards, Examiner; and John K. Williamson, Examiner. The results of the examination were discussed with former Sheriff Frank Michael Hale by telephone.

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2015 through May 31, 2020

	General Office Account	Law Enforcement Fund	Sheriff's Commissary Fund	Prisoners' Money on Deposit	Law Enforcement Academy Fund	State Drug Condemnation Fund	Federally Forfeited Property Fund
Receipts							
Food and Service Allowances	\$ 3,804,801.75	\$	\$	\$	\$	\$	\$
Pistol Permit Fees	4,403,520.00						
Sheriff Fees	93,669.26						
Sex Offender Registration Fees							
Bail Bond Fees							
Prisoners' Money on Deposit				10,403,332.95			
Jail Commissary Commissions			2,260,222.14				
Municipalities							
County School Board							
Extraditions		596,876.05					
Restitution		244,635.21					
Court Services/Awards/Confiscations	79,512.93		92,545.81			544,476.83	764,183.68
Tuition					609,423.76		
Laminating	285,592.50	10,232.50					
Donation							
Interest		9,402.95	1,600.89	185.74	1,288.26	8,168.45	9,880.66
Miscellaneous	287,125.29	79,407.88	75,750.96	88.00	8,768.23	66,720.19	31,206.02
Total Receipts	8,954,221.73	940,554.59	2,430,119.80	10,403,606.69	619,480.25	619,365.47	805,270.36
Disbursements							
Law Enforcement Expenses		616,082.00	678,422.57		148,798.46	52,475.19	114,037.31
Other Governmental Agencies	1,453,180.01					1,767.88	
County General Fund	6,736,877.38						
Investigations		26,082.07				25,283.88	12,500.00
Courts	146,101.69					1,547.66	
Contract Labor/Salary Reimbursements					372,384.64		
Supplies					7,645.09		
Travel and Education			300,610.67		22,898.56	17,766.10	16,164.44
Inmates/Individuals				10,125,043.23			
Equipment Purchases		42,392.36	84,181.38		16,117.33	149,843.63	4,536.98
Equipment Repair/Maintenance						219,509.86	961,323.10
Construction		464,594.28			3,639.37		
Jail Repair/Maintenance							
Consulting/Legal/Audit		1,050,034.11	1,020,351.65		55,000.00		
Dining/Meetings			2,960.11				
Miscellaneous:							
Banquet/Reception (Charity Event)			69,200.52				
Golf Tournaments (Charity Event)			9,870.00				
Donations			344,876.76				
Miscellaneous	156,255.96	61,085.17	145,500.89		3,403.10	6,894.36	440.28
Total Disbursements	\$ 8,492,415.04	\$ 2,260,269.99	\$ 2,655,974.55	\$ 10,125,043.23	\$ 629,886.55	\$ 475,088.56	\$ 1,109,002.11

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2015 through May 31, 2020

	General Office Account	Law Enforcement Fund	Sheriff's Commissary Fund	Prisoners' Money on Deposit	Law Enforcement Academy Fund	State Drug Condemnation Fund	Federally Forfeited Property Fund
Excess of Receipts Over/(Under) Disbursements	\$ 461,806.69	\$ (1,319,715.40)	\$ (225,854.75)	\$ 278,563.46	\$ (10,406.30)	\$ 144,276.91	\$ (303,731.75)
Transfers							
Transfers In	293.71	1,964,595.52	33,927.66	570.03	75,169.83	344,052.10	81,743.83
Transfers Out	(407,013.90)	(706,654.34)	(21,542.80)		(1,264.96)	(80,185.85)	(3,290.00)
Total Transfers	(406,720.19)	1,257,941.18	4,974.90	570.03	73,904.87	263,866.25	78,453.83
Excess/(Deficit) after Transfers	55,086.50	(61,774.22)	(220,879.85)	279,133.49	63,498.57	408,143.16	(225,277.92)
Balances - July 1, 2015	56,400.00	688,095.50	287,617.86	184,682.83	17,333.25	51,674.80	387,619.34
Balances - May 31, 2020	\$ 111,486.50	\$ 626,321.28	\$ 66,738.01	\$ 463,816.32	\$ 80,831.82	\$ 459,817.96	\$ 162,341.42

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2015 through May 31, 2020

	State Drug Pending Fund	Federal Treasury Fund	Investigative Account	Sheriff's Service Fee Fund	Sex Offender Registration Fund	Bail Bond Fees Fund	Miscellaneous Funds	Total
Receipts								
Food and Service Allowances	\$	\$	\$	\$	\$	\$	\$	\$ 3,804,801.75
Pistol Permit Fees								4,403,520.00
Sheriff Fees								93,669.26
Sex Offender Registration Fees					181,428.74			181,428.74
Bail Bond Fees						67,627.62		67,627.62
Prisoners' Money on Deposit								10,403,332.95
Jail Commissary Commissions								2,260,222.14
Municipalities							6,626,799.05	6,626,799.05
County School Board							2,091,437.35	2,091,437.35
Extraditions								596,876.05
Restitution								244,635.21
Court Services/Awards/Confiscations	916,631.59	130,222.94	683,590.00	1,127,400.41			787,570.87	5,126,135.06
Tuition								609,423.76
Laminating								295,825.00
Donation							30,431.64	30,431.64
Interest	16,005.43			221.10	2.62	12.95	2,595.86	49,364.91
Miscellaneous	1,679.50	4,063.39	2,620.03	8,246.75	104.00		166,981.82	732,762.06
Total Receipts	934,316.52	134,286.33	686,210.03	1,135,868.26	181,535.36	67,640.57	9,705,816.59	37,618,292.55
Disbursements								
Law Enforcement Expenses	56,126.84	19,904.42			184,206.56		275,073.99	2,145,127.34
Other Governmental Agencies	151,707.56			563,733.61				2,170,389.06
County General Fund								6,736,877.38
Investigations			683,763.92					747,629.87
Courts	21,271.65							168,921.00
Contract Labor/Salary Reimbursements							519,000.00	891,384.64
Supplies								7,645.09
Travel and Education		4,159.08					247,720.72	609,319.57
Inmates/Individuals								10,125,043.23
Equipment Purchases		870.00					1,211,030.86	1,508,972.54
Equipment Repair/Maintenance		98,237.94					572,772.84	1,851,843.74
Construction							3,668,083.98	4,136,317.63
Jail Repair/Maintenance						5,499.03	966,735.05	972,234.08
Consulting/Legal/Audit							476,247.35	2,601,633.11
Dining/Meetings								2,960.11
Miscellaneous:								
Banquet/Reception (Charity Event)								69,200.52
Golf Tournaments (Charity Event)								9,870.00
Donations								344,876.76
Miscellaneous	257.71	142.53	426.03	48,675.23	1,300.93		436,915.91	861,298.10
Total Disbursements	\$ 229,363.76	\$ 123,313.97	\$ 684,189.95	\$ 612,408.84	\$ 185,507.49	\$ 5,499.03	\$ 8,373,580.70	\$ 35,961,543.77

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2015 through May 31, 2020

	State Drug Pending Fund	Federal Treasury Fund	Investigative Account	Sheriff's Service Fee Fund	Sex Offender Registration Fund	Bail Bond Fees Fund	Miscellaneous Funds	Total
Excess of Receipts Over/(Under) Disbursements	\$ 704,952.76	\$ 10,972.36	\$ 2,020.08	\$ 523,459.42	\$ (3,972.13)	\$ 62,141.54	\$ 1,332,235.89	\$ 1,656,748.78
Transfers								
Transfers In	6,669.70	7,301.76	160.00		986.70		128,590.66	2,644,061.50
Transfers Out	(341,931.33)	(25,000.00)		(564,393.52)			(492,784.80)	(2,644,061.50)
Total Transfers	(335,261.63)	(17,698.24)	160.00	(564,393.52)	986.70		(364,194.14)	
Excess/(Deficit) after Transfers	369,691.13	(6,725.88)	2,180.08	(40,934.10)	(2,985.43)	62,141.54	968,041.75	1,656,748.78
Balances - July 1, 2015	457,242.06	226,879.99	3,459.56	191,352.44	3,085.43	46,213.40	1,615,762.82	4,217,419.28
Balances - May 31, 2020	\$ 826,933.19	\$ 220,154.11	\$ 5,639.64	\$ 150,418.34	\$ 100.00	\$ 108,354.94	\$ 2,583,804.57	\$ 5,874,168.06

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Jefferson County, Alabama, for the period July 1, 2015 through May 31, 2020.

◆ **General Office Account** – accounts for the following:

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners. The County received from the State \$1.75 per day through July 2019 and \$2.25 per day per prisoner beginning in August 2019 as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food.

Sale of Pistol Permits – accounts for total collections and remittances of pistol permit sales. Act Number 639, Acts of Alabama 1973, and Act Number 323, Acts of Alabama 1963, authorize pistol permits to be sold with the proceeds to be remitted to the retirement system for Jefferson County employees, the County General Fund, the Law Enforcement Fund and the Legislative Fund. Act Number 97-280, Acts of Alabama, increased the fees charged for pistol permits with the proceeds going to the Jefferson County Delegation Office and the Law Enforcement Academy. Act Number 99-594, Acts of Alabama, effective September 1, 1999, reduced the fees charged for pistol permits and repealed all conflicting laws and parts of laws. Act Number 2014-454, Acts of Alabama, (*Code of Alabama 1975*, Section 45-37-233) amended the distribution of fees.

Executions – accounts for collections and remittances of judgments and court costs obtained through the service of executions by the Sheriff.

◆ **Law Enforcement Fund** – accounts for the receipt and disbursement of extradition reimbursements and a portion of the pistol permit fee as authorized by Act Number 639, Acts of Alabama 1973, and the *Code of Alabama 1975*, Section 45-37-233. The Sheriff is authorized to expend these funds for the good of law enforcement and in the proper discharge and conduct of the duties of his office.

◆ **Sheriff's Commissary Fund** – accounts for proceeds from the sale of essential items that the inmates purchase for personal use as authorized by the *Code of Alabama 1975*, Section 45-37-234. The proceeds are to be expended for the betterment of law enforcement, or in the interest thereof or in the public's interest in the discharge of the Office of Sheriff, as the Sheriff sees fit.

◆ **Prisoners' Money on Deposit** – accounts for inmates' money held for purchases made from the jail commissary. Unused funds are returned to inmates upon their release.

◆ **Law Enforcement Academy Fund** – accounts for the receipt and disbursement of funds received from tuition paid by reserve deputies.

Description and Source of Funds

- ◆ **State Drug Condemnation Fund** – accounts for the receipt and disbursement of confiscated drug monies as authorized by the Alabama Controlled Substances Act, *Code of Alabama 1975*, Section 20-2-93.
- ◆ **Federally Forfeited Property Fund** – accounts for the receipt and disbursement of federal sharing proceeds of asset forfeitures from the Drug Enforcement Administration of the U. S. Department of Justice and the U. S. Treasury Department.
- ◆ **State Drug Pending Fund** – accounts for the receipt and disbursement of confiscated monies when arrests are made pending an order of distribution from the Courts.
- ◆ **Federal Treasury Fund** – accounts for the receipt and disbursement of federal sharing proceeds of asset forfeitures from the U. S. Treasury Department.
- ◆ **Investigative Account** – accounts for funds received from the Jefferson County Commission for investigations.
- ◆ **Sheriff's Service Fee Fund** – accounts for the Sheriff's portion of an additional service fee on all civil cases with documents served by the Sheriff's office as authorized by the *Code of Alabama 1975*, Section 45-37-233.20. The proceeds are to be used for law enforcement purposes.
- ◆ **Sex Offender Registration Fund** – accounts for the collection of the registration fees paid by sex offenders as authorized by the *Code of Alabama 1975*, Section 15-20A-22. Expenditures are to be used to defray the costs of sex offender registration, verification, and notification.
- ◆ **Bail Bond Fees Fund** – accounts for the receipt and disbursement of bail bond fees as authorized by the *Code of Alabama 1975*, Section 12-19-311.
- ◆ **Miscellaneous Funds** – accounts for the receipt and disbursement of funds received by the Sheriff's department that are not required by law to have a separate account.