

Report on the

Law Library Fund 33rd Judicial Circuit

Geneva and Dale Counties, Alabama

June 1, 2017 through July 31, 2020

Filed: November 20, 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 Law Library Fund, 33rd Judicial Circuit, Geneva and Dale Counties, Alabama, for the period June 1, 2017 through July 31, 2020, by Examiners Netteah K. Durham and Bochen Li. I, Netteah K. Durham, served as the Examiner-in-Charge on the examination, and 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,

Netteah K. Durham
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance, fund operations and other matters.	
Schedule of State and Local Compliance and Other Findings	C
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
Exhibit #1 Summary of Receipts, Disbursements and Cash Balances	2



Department of
Examiners of Public Accounts

SUMMARY

**Law Library Fund
33rd Judicial Circuit
Geneva and Dale Counties
June 1, 2017 through July 31, 2020**

The Law Library Fund, 33rd Judicial Circuit, Geneva County, Alabama, operates under the provisions of the *Code of Alabama 1975*, Sections 11-25-1 through 11-25-13. The Law Library Fund is funded, primarily, by a two-dollar fee added on all cases filed in the District and Circuit Courts of the County. The proceeds are to be expended for the maintenance of the Law Library to provide legal materials needed by county and court officials and the citizens of Geneva County. These uses were expanded by the provisions in the *Code of Alabama 1975*, Section 11-25-13. The Presiding Judge of the 33rd Judicial Circuit is responsible for overseeing the operations of the Law Library Fund. Additionally, the Presiding Judge appoints an advisory committee to the Law Library Fund.

The Law Library Fund, 33rd Judicial Circuit, Dale County, Alabama, operates under the provisions of the *Code of Alabama 1975*, Sections 45-23-81.40 through 45-23-81.44. The Law Library Fund is funded, primarily, by a five-dollar fee added on all cases filed in the District and Circuit Courts of the County. The proceeds are to be expended for the maintenance of the Law Library to provide legal materials needed by judges. These uses were expanded by the provisions in the *Code of Alabama 1975*, Section 45-23-81.42. The Presiding Judge of the 33rd Judicial Circuit is responsible for overseeing the operations of the Law Library Fund.

Honorable William H. Filmore served as Presiding Circuit Court Judge during the examination period.

This report presents the results of an examination of the Law Library Fund and a review of compliance by the Law Library Fund 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.

A finding that was presented in the prior examination has not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

CURRENT FINDING – REPORTED IN PRIOR EXAMINATION

- ◆ 2020-001 relates to money not being deposited timely. This finding was previously reported as Finding 2011-001.

The Official was invited to and attended an exit conference held via telephone to discuss the results of this examination. Representing the Department of Examiners of Public Accounts was: Cherie Raffle, Audit Manager, and Netteah K. Durham, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period June 1, 2017 through July 31, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u> Proper internal controls over safeguarding of money require funds to be deposited in a timely manner. During testing of receipts for Geneva County, money was not deposited on a timely basis. In some instances, money was held up to thirteen (13) days before being deposited. Procedures were not in place to ensure money was deposited timely exposing it to loss or theft. This finding was previously reported as Finding 2011-001.</p> <p><u>Recommendation:</u> Procedures should be implemented to ensure deposits are made in a timely manner.</p>

Financial Information

Summary of Receipts, Disbursements and Cash Balances
June 1, 2017 through July 31, 2020

	Geneva County	Dale County	Total
<u>Receipts</u>			
Court Fees	\$ 13,506.52	\$ 79,758.41	\$ 93,264.93
Interest	182.78	4,248.52	4,431.30
Total Receipts	<u>13,689.30</u>	<u>84,006.93</u>	<u>97,696.23</u>
<u>Disbursements</u>			
Communications		6,766.08	6,766.08
Materials and Supplies	575.77	25,495.31	26,071.08
Conference Expenses	8,619.21	5,179.82	13,799.03
Fees and Dues		5,993.07	5,993.07
Total Disbursements	<u>9,194.98</u>	<u>43,434.28</u>	<u>52,629.26</u>
Excess of Receipts Over/(Under) Disbursements	4,494.32	40,572.65	45,066.97
Cash Balances - June 1, 2017	<u>29,396.87</u>	<u>132,041.67</u>	<u>161,438.54</u>
Cash Balances - July 31, 2020	<u>\$ 33,891.19</u>	<u>\$ 172,614.32</u>	<u>\$ 206,505.51</u>