

Report on the

Perry County Emergency Communications District

Perry County, Alabama

October 1, 2017 through September 30, 2019

Filed: December 25, 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 Perry County Emergency Communications District, Perry County, Alabama, for the period October 1, 2017 through September 30, 2019, by Examiners Brent Mims and Sarah Wyatt. I, Brent Mims, served as Examiner-in-Charge on the engagement, 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,

Brent Mims
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance, District operations and other matters.	
Schedule of State and Local Compliance and Other Findings	B
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
Additional Information	3
Exhibit #2 Board Members and Administrative Personnel	4



Department of
Examiners of Public Accounts

SUMMARY

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

The Perry 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 Perry 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).

A finding that was presented in a 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 A PRIOR EXAMINATION

- ◆ 2019-001 relates to a lack of internal controls over disbursements. This finding was previously reported as Finding 2017-001.

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: Claudine Heard, Director; and Board Members: Margaret Moore, Bill Deyampert, and Sandra Reed. Also in attendance were representatives from the Department of Examiners of Public Accounts: Brent Mims, Examiner; and Sarah Wyatt, 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> Management is responsible for establishing, maintaining and implementing policies and procedures to require disbursements to be supported by appropriate documentation, approved by management, and paid in a timely manner; and checks to be properly completed and written in sequential order. The following matters were noted:</p> <ul style="list-style-type: none">✓ Supporting documentation was not always provided for review.✓ Travel reimbursements were paid without proper approval from management.✓ Invoices were paid late, resulting in late fees.✓ Checks were backdated, postdated, or written out of numerical sequence. <p>Controls were not in place to ensure disbursements are supported by appropriate documentation, properly approved by management, paid in a timely manner and checks are properly completed and written in numerical sequence. As a result, the Perry County Emergency Communications District could make disbursements for unallowable purposes or incorrect amounts. This finding was previously reported as Finding 2017-001.</p> <p><u>Recommendation:</u> The Perry County Emergency Communications District should implement controls to ensure disbursements are properly supported by appropriate documentation, approved by management, and paid in a timely manner; and checks are properly completed and written in sequential order.</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	\$ 214,421.57	\$ 249,202.72	\$ 463,624.29
County Funding	35,000.00	30,000.00	65,000.00
Municipal Funding	25,000.00	42,750.00	67,750.00
Interest	14.63	8.70	23.33
Other	14,844.71	389.55	15,234.26
Total Receipts	289,280.91	322,350.97	611,631.88
<u>Disbursements</u>			
Personnel Expenditures	238,292.25	261,288.25	499,580.50
911 Related Expenses	21,875.66	19,861.16	41,736.82
Office Expenses	20,275.60	24,406.16	44,681.76
Contractual Services	6,650.00	8,400.00	15,050.00
Training/Travel Expenses	1,255.57	565.13	1,820.70
Bank Fees	420.45	622.30	1,042.75
Payments to other Government Entities	11,352.43	9,723.33	21,075.76
Miscellaneous Expenses		300.92	300.92
Total Disbursements	300,121.96	325,167.25	625,289.21
Excess (Deficit) of Receipts Over Disbursements	(10,841.05)	(2,816.28)	(13,657.33)
Cash Balances - Beginning of Year	15,459.34	4,618.29	15,459.34
Cash Balances - End of Year	\$ 4,618.29	\$ 1,802.01	\$ 1,802.01

Additional Information

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

Board Members		Term Expires
Blane Tindull	Chairman	2022
Sandra Reed	Secretary	2022
Billy Jones	Treasurer	2022
Bill Deyampert	Member	2023
John Williams	Member	2022
Francis Ford	Member	2022
Margaret Moore	Member	2023
Carrie McFadden	Member	2018
Henrietta Jones	Member	2019
Edd Miree	Member	2018
 <u>Administrative Personnel</u>		
Claudine Heard	Director	Indefinite