

Report on the

Office of Sheriff

Blount County, Alabama

September 1, 2015 through July 31, 2020

Filed: February 19, 2021



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, Blount County, Alabama, for the period September 1, 2015 through July 31, 2020. 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 'Ashley Wood'.

Ashley Wood
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Blount County, Alabama
September 1, 2015 through July 31, 2020**

The Office of Sheriff, Blount 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 for the feeding of State prisoners housed in the county jail. The Sheriff operates a Law Enforcement Fund under the authority of the *Code of Alabama 1975*, Section 45-5-232. The Sheriff operates a Jail Store Fund in accordance with the *Code of Alabama 1975*, Section 45-5-231.

Honorable Loyd Arrington served as Sheriff from the beginning of the examination period through January 13, 2019. Honorable Mark Moon served as Sheriff from January 14, 2019 through the remainder 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.

FINDING

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State of Local Compliance and Other Findings, and it is summarized below:

- ◆ 2020-001 relates to the Sheriff’s failure to properly receipt and deposit all funds in a timely manner. This finding was previously reported as Finding 2015-002.

EXIT CONFERENCE

The officials were invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Amanda Hensley, Audit Manager, and Ashley Wood, Examiner.

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*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period September 1, 2015 through July 31, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts, require funds to be receipted using prenumbered receipt books or automated receipts with electronically assigned sequential numbers. Also, all amounts received shall be deposited daily. Tests revealed that receipts were not always issued for money received, and deposits were not always made daily. Procedures were not in place to ensure receipts were issued for money received and money was deposited timely into the bank account. As a result, money not properly receipted and deposited timely into the bank account was at risk for loss or theft. This finding was previously reported as Finding 2015-002.</p> <p><u>Recommendation:</u> Policies and procedures should be implemented to ensure money received is properly receipted and deposited timely into the bank account.</p>

Financial Information

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

	Sheriff's Law Enforcement Fund	General Office Account	Federal Forfeiture Fund	Sheriff's Forfeiture Fund	Inmate Trust Fund	Sheriff's Jail Fund	Sex Offender Fund	K-9 Fund
Receipts								
Food and Service Allowances	\$	\$ 919,009.75	\$	\$	\$	\$	\$	\$
Pistol Permit Fees	1,114,950.00							
Executions		12,636.13						
Sex Offender Registration Fees							24,110.00	
Bail Bond Fees								
Interest	13.70				74.37	498.99		
Restitution		144.01						
Commissions on Telephones						321,946.22		
Concession Profits						129,040.54		
Funds Received for Prisoners					1,229,908.13			
Confiscations/Forfeitures			51,449.83	121,675.01				
Donations, Refunds and Miscellaneous	10,641.64	120.00		55,316.82	200.88	23,865.07	160.30	
Total Receipts	1,125,605.34	931,909.89	51,449.83	176,991.83	1,230,183.38	475,350.82	24,270.30	
Disbursements								
Sheriff's Food and Service Allowance		487,948.00						
Blount Commission - Pistol Permits	216,886.00							
Law Enforcement Expenses	541,100.63		27,004.50	174,955.23				
Jail Supplies and Expenses						231,899.68		
Equipment and Motor Vehicles	225,411.40					201,922.42	3,440.27	
Executions		12,636.13						
Prisoner Feeding and Supplies							5,546.44	
Offender Enforcement Expenses								
Inmate Purchases/Withdrawals					1,147,128.92			
Miscellaneous	56,650.29	264.01		10.00	58,249.15	193,919.90	1,017.31	
Total Disbursements	1,040,048.32	500,848.14	27,004.50	174,965.23	1,205,378.07	627,742.00	10,004.02	
Excess of Receipts Over/(Under) Disbursements	85,557.02	431,061.75	24,445.33	2,026.60	24,805.31	(152,391.18)	14,266.28	
Transfers								
Transfers In						24,674.87		
Transfers Out		(420,111.75)			(22,924.87)			
Total Transfers		(420,111.75)			(22,924.87)	24,674.87		
Excess/(Deficit) after Transfers	85,557.02	10,950.00	24,445.33	2,026.60	1,880.44	(127,716.31)	14,266.28	
Balances - September 1, 2015	58,263.03		30.17	8,298.57	12,644.91	181,687.27	10,750.51	11.65
Balances - July 31, 2020	\$ 143,820.05	\$ 10,950.00	\$ 24,475.50	\$ 10,325.17	\$ 14,525.35	\$ 53,970.96	\$ 25,016.79	\$ 11.65

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

	Bail Bond Fund	State and Municipal Food Fund	State Service Allowance Fund	Municipal Service Allowance Fund	State Prisoner Feeding Fund	Municipal Prisoner Feeding Fund	Jail Operations Fund	Total
Receipts								
Food and Service Allowances	\$	\$	\$	\$	\$	24,797.59	\$	\$ 943,807.34
Pistol Permit Fees								1,114,950.00
Executions								12,636.13
Sex Offender Registration Fees								24,110.00
Bail Bond Fees	36,767.08							36,767.08
Interest	49.95	16.24	1.88	0.82	25.56	18.41	1.87	701.79
Restitution								144.01
Commissions on Telephones								321,946.22
Concession Profits								129,040.54
Funds Received for Prisoners								1,229,908.13
Confiscations/Forfeitures								173,124.84
Donations, Refunds and Miscellaneous	1,120.88	151.06	3,109.45	21.28	1,043.10		3,061.38	98,811.86
Total Receipts	37,937.91	167.30	3,111.33	22.10	25,866.25	18.41	3,063.25	4,085,947.94
Disbursements								
Sheriff's Food and Service Allowance								487,948.00
Blount Commission - Pistol Permits								216,886.00
Law Enforcement Expenses								743,060.36
Jail Supplies and Expenses							12,020.47	243,920.15
Equipment and Motor Vehicles	34,123.29							464,897.38
Executions								12,636.13
Prisoner Feeding and Supplies		143,541.11			166,557.85	24,797.59		334,896.55
Offender Enforcement Expenses								5,546.44
Inmate Purchases/Withdrawals								1,147,128.92
Miscellaneous	19,659.75	250.49	21.39	21.28			79.96	330,143.53
Total Disbursements	53,783.04	143,791.60	21.39	21.28	166,557.85	24,797.59	12,100.43	3,987,063.46
Excess of Receipts Over/(Under) Disbursements	(15,845.13)	(143,624.30)	3,089.94	0.82	(140,691.60)	(24,779.18)	(9,037.18)	98,884.48
Transfers								
Transfers In		210,901.60	4,106.25	3,858.65	192,174.84	98,280.00	22,789.64	556,785.85
Transfers Out		(67,277.30)	(7,196.19)	(3,859.47)	(20,401.00)	(2,388.64)	(12,626.63)	(556,785.85)
Total Transfers		143,624.30	(3,089.94)	(0.82)	171,773.84	95,891.36	10,163.01	
Excess/(Deficit) after Transfers	(15,845.13)				31,082.24	71,112.18	1,125.83	98,884.48
Balances - September 1, 2015	24,343.62							296,029.73
Balances - July 31, 2020	\$ 8,498.49	\$	\$	\$	\$ 31,082.24	\$ 71,112.18	\$ 1,125.83	\$ 394,914.21

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, Blount County, Alabama, for the period September 1, 2015 through July 31, 2020.

- ◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of a portion of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-5-232. The Sheriff is authorized to expend these funds for law enforcement purposes in Blount County.

Sale of Pistol Permits – accounts for the total collection and remittances of pistol permit sales. The *Code of Alabama 1975*, Section 45-5-232, authorizes pistol permits to be sold with the proceeds to be remitted to the County General Fund and the Sheriff's Law Enforcement Fund.

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.

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

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners. Prior to 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 upon number of prisoners) per day as a service allowance for preparing and serving the food. Act Number 273, Acts of Alabama 1973, allowed the Sheriff to keep and retain the allowance payable by the State for feeding prisoners. Beginning in August 2018, food and service allowances no longer retained by the Sheriff, but were receipted into the General Office Account and transferred to the applicable fund to pay for feeding of prisoners.

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

- ◆ **Federal Forfeiture Fund** – accounts for the expenditure of federally confiscated funds for law enforcement purposes as directed by the Sheriff.
- ◆ **Sheriff's Forfeiture Fund** – accounts for the expenditure of non-federal confiscated funds for law enforcement purposes as directed by the Sheriff.
- ◆ **Inmate Trust Fund** – accounts for inmate funds on deposit which are used by the inmates to purchase essential items for personal use.
- ◆ **Sheriff's Jail Fund** – accounts for the net proceeds from the commissary profits, commissions received from the pay telephone contract, and commissions from vending machines. The proceeds are to be expended for the benefit of the prisoners. This fund is authorized by the *Code of Alabama 1975*, Section 45-5-231.

Description and Source of Funds

- ◆ **Sex Offender Fund** – accounts for sex offender fees collected pursuant to 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.
- ◆ **K-9 Fund** – accounts for the receipt and disbursement of amounts donated for conducting training and upkeep of dogs for law enforcement purposes.
- ◆ **Bail Bond Fund** – accounts for the receipt and disbursement of bond fees as authorized by the *Code of Alabama 1975*, Section 12-19-311.
- ◆ **State and Municipal Food Fund** – accounts for the disbursement of money received from the State of Alabama and municipalities within the County for the feeding of prisoners beginning in August 2018 through August 2019.
- ◆ **State Service Allowance Fund** – accounts for the disbursement of money received from the State of Alabama for food service for prisoners beginning in August 2018 through August 2019.
- ◆ **Municipal Service Allowance Fund** – accounts for the disbursement of money received from municipalities in the County for food service for prisoners beginning in August 2018 through August 2019.
- ◆ **State Prisoner Feeding Fund** – accounts for the disbursement of amounts received from the State of Alabama for the feeding of prisoners beginning in September 2019. Pursuant to the *Code of Alabama*, Section 14-6-42, the Sheriff received \$2.25 per day for each prisoner for the food and the services for preparing food, serving food, and other services incident to the feeding of prisoners.
- ◆ **Municipal Prisoner Feeding Fund** – accounts for the disbursement of amounts received from municipalities in the County for the feeding of prisoners beginning in September 2019.
- ◆ **Jail Operations Fund** – accounts for the receipt and disbursement of 25 percent of the unencumbered balance of the Jail Feeding Fund at the conclusion of the fiscal year. Pursuant to the *Code of Alabama 1975*, Section 14-6-47, this money may be used for law enforcement purposes related to the operation of the office of the Sheriff.