

Report on the

**Office of District Attorney
1st Judicial Circuit**

Clarke, Washington and Choctaw Counties, Alabama

September 1, 2017 through August 31, 2020

Filed: March 26, 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 District Attorney, 1st Judicial Circuit, Clarke, Washington and Choctaw Counties, Alabama, for the period September 1, 2017 through August 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 of the examination.

Respectfully submitted,

David A. Quick
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of District Attorney
1st Judicial Circuit
Clarke, Washington and Choctaw Counties, Alabama
September 1, 2017 through August 31, 2020**

The Office of District Attorney, 1st Judicial Circuit, Clarke, Washington and Choctaw Counties, Alabama, (hereinafter referred to as the “District Attorney”) is responsible for law enforcement activities in the county. This includes the operation and administration of duties for which they were elected or appointed, in accordance with the *Code of Alabama 1975*, Section 12-17-184, which includes, but is not limited to: (1) To attend on the grand juries, advise them in relation to matters of law, and examine and swear witnesses before them; (2) To draw up all indictments and to prosecute all indictable offenses; (3) To prosecute and defend any civil action in the circuit court in the prosecution or defense of which the state is interested; and (4) To, at any time the grand jury is not in session, issue subpoenas and to administer oaths to individuals and examine them as to any violation of the criminal laws of the state. In addition, the District Attorney is responsible for the Restitution Recovery Division which accounts for restitution, District Attorney fees, and Circuit Court fees for cases in default in the Circuit Court. The Restitution Recovery Division was established by Act Number 95-725, Acts of Alabama. The District Attorney is also responsible for the Worthless Check Unit which accounts for fees from service charges and restitution collected for processing worthless checks and the Worthless Check Fund which accounts for fees received from the Worthless Check Unit for processing worthless checks and disbursements. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224, and the Worthless Check Fund is established by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii). The Pre-Trial Diversion program for Clarke, Washington and Choctaw Counties, Alabama, was established by Act Number 2006-595, Acts of Alabama.

Honorable Spencer B. Walker served as District Attorney during the examination period.

This report presents the results of an examination of the Office of District Attorney and a review of the District Attorney’s compliance 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.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this examination. Representing the Department of Examiners of Public Accounts were: Sherry Owen, Audit Manager and David A. Quick, Examiner.

Financial Information

Summary of Receipts, Disbursements and Cash Balances
September 30, 2017 through August 31, 2020

	District Attorney's Fund	Worthless Check Unit Fund	Worthless Check Fund	Special Services Fund	Restitution Recovery Fund	Pre-Trial Diversion Fund	Solicitor's Fair Trial Fund	Total
Receipts								
Fees	\$	\$ 79,804.17	\$	\$	\$ 144,039.36	\$ 25,230.00	\$ 595,113.30	\$ 844,186.83
State Incentives and Cost Reimbursements	591,146.73							591,146.73
Other Cost Reimbursements	26,132.30							26,132.30
Merchant Fees		9,099.20						9,099.20
Restitution		63,870.49						63,870.49
Interest	3,021.02			8,333.58	187.13		3,386.31	14,928.04
Miscellaneous	115,992.97	288.75		1,677.16			14,215.40	132,174.28
Total Receipts	736,293.02	153,062.61		10,010.74	144,226.49	25,230.00	612,715.01	1,681,537.87
Disbursements								
Salaries and Salary Supplements	749,000.00							749,000.00
Travel	21,381.61							21,381.61
Repairs and Maintenance	18,669.95							18,669.95
Utilities and Communications	51,648.24							51,648.24
Professional Services	5,666.61							5,666.61
Office Supplies and Materials	336,221.16						40,801.65	377,022.81
Automotive Expenses	85,574.18						19,906.50	105,480.68
Training							1,000.00	1,000.00
Merchants (Fees and Restitution)		72,969.69						72,969.69
Fees to Circuit Clerk				436.14		4,315.93		4,752.07
Dues and Subscriptions	7,117.50							7,117.50
Other Current	46,725.01	122.35	10,350.00	814.87		330.35	340.78	58,683.36
Total Disbursements	1,322,004.26	73,092.04	10,350.00	1,251.01		4,646.28	62,048.93	1,473,392.52
Excess of Receipts Over/(Under) Disbursements	(585,711.24)	79,970.57	(10,350.00)	8,759.73	144,226.49	20,583.72	550,666.08	208,145.35
Operating Transfers In/(Out)								
Transfers In	698,224.96		79,804.17	70,799.94				848,829.07
Transfers Out		(79,804.17)	(70,799.94)	(112,224.96)	(110,000.00)		(476,000.00)	(848,829.07)
Total Operating Transfers	698,224.96	(79,804.17)	9,004.23	(41,425.02)	(110,000.00)		(476,000.00)	
Excess of Receipts and Transfers In Over/ (Under) Disbursements and Transfers Out	112,513.72	166.40	(1,345.77)	(32,665.29)	34,226.49	20,583.72	74,666.08	208,145.35
Cash and Investment Balances - September 1, 2017	164,666.84	100.00	5,377.70	430,613.29	39,650.77	9,086.24	154,130.31	803,625.15
Cash and Investment Balances - August 31, 2020	\$ 277,180.56	\$ 266.40	\$ 4,031.93	\$ 397,948.00	\$ 73,877.26	\$ 29,669.96	\$ 228,796.39	\$ 1,011,770.50

Receipts, Disbursements and Cash Balances - By County
September 1, 2017 through August 31, 2020

	Worthless Check Fund			
	Clarke County	Washington County	Choctaw County	Total
<u>Receipts</u>				
Total Receipts	\$	\$	\$	\$
<u>Disbursements</u>				
Other Current	7,200.00	1,600.00	1,550.00	10,350.00
Total Disbursements	7,200.00	1,600.00	1,550.00	10,350.00
Excess of Receipts Over/(Under) Disbursements	(7,200.00)	(1,600.00)	(1,550.00)	(10,350.00)
<u>Operating Transfers In/(Out)</u>				
Transfers In	48,569.11	12,371.49	18,863.57	79,804.17
Transfers Out	(42,355.97)	(11,130.40)	(17,313.57)	(70,799.94)
Total Operating Transfers	6,213.14	1,241.09	1,550.00	9,004.23
Excess of Receipts and Transfers In Over/ (Under) Disbursements and Transfers Out	(986.86)	(358.91)		(1,345.77)
Cash Balances - September 1, 2017	5,018.51	358.91	0.28	5,377.70
Cash Balances - August 31, 2020	\$ 4,031.65	\$	\$ 0.28	\$ 4,031.93

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of District Attorney, 1st Judicial Circuit, Clarke, Washington and Choctaw Counties, Alabama, for the period September 1, 2017 through August 31, 2020.

- ◆ **District Attorney's Fund** – accounts for state incentives and cost reimbursements for the child support program, grants, interest earned and other miscellaneous receipts.
- ◆ **Worthless Check Unit Fund** – accounts for fees from service charges and restitution collected for processing worthless checks. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224.
- ◆ **Worthless Check Fund** – accounts for fees received from the Worthless Check Unit for processing worthless checks and disbursements made to defray the reasonable expenses incurred by the District Attorney and the administrative expenses of the program. The fund is authorized by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii). The District Attorney remits fees to the three County Commissions (Clarke, Choctaw and Washington) once a month. The District Attorney has agreements with each Commission to requisition back the District Attorney fees collected less the administrative fee (\$200.00 per month for Clarke; \$50.00 per month for Choctaw and Washington Counties).
- ◆ **Special Services Fund** – accounts for the fees that are remitted back to the District Attorney from the three County Commissions (Clarke, Washington and Choctaw) in accordance with the agreements the District Attorney has with each Commission. These fees are transferred to the District Attorney's Fund as needed for the expenses of the District Attorney's Office.
- ◆ **Restitution Recovery Fund** – accounts for the monies collected by the Restitution Recovery Division as established by Act Number 95-725, Acts of Alabama. The court assesses a collection fee of 30 percent of the delinquent funds due, which is added to the total amount due. Seventy-five percent of the collection fee is distributed to the District Attorney and deposited in this fund.
- ◆ **Pre-Trial Diversion Fund** – accounts for fees, as established for the District Attorney, collected from participants in the Pre-Trial Diversion Program. Funds are used to pay costs associated with the administration of the Pre-Trial Diversion Program and for other law enforcement and criminal prosecution purposes. The Pre-Trial Diversion Fund is established by Act Number 2006-595, Acts of Alabama.
- ◆ **Solicitor's Fair Trial Fund** – accounts for fees levied against defendants who are found guilty. The funds are used for the support of the District Attorney's Office and any other legitimate law enforcement purpose. The Solicitor's Fair Trial Fund is established by the *Code of Alabama 1975*, Section 45-13-82.