

Report on the

Office of District Attorney Second Judicial Circuit

Butler, Crenshaw and Lowndes Counties, Alabama

July 1, 2016 through December 31, 2019

Filed: March 26, 2021



Department of Examiners of Public Accounts

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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, Second Judicial Circuit, Butler, Crenshaw and Lowndes Counties, Alabama, for the period July 1, 2016 through December 31, 2019. 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,

Billy E. Jones
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.	
Financial Information	1
Exhibit #1 Summary of Receipts, Disbursements and Cash Balances	2
Exhibit #2 Description and Source of Funds	3



Department of
Examiners of Public Accounts

SUMMARY

**Office of District Attorney
Second Judicial Circuit
Butler, Crenshaw and Lowndes Counties, Alabama
July 1, 2016 through December 31, 2019**

The Office of District Attorney, Second Judicial Circuit, Butler, Crenshaw and Lowndes Counties, Alabama, (hereinafter referred to as the “District Attorney”) is responsible for law enforcement activities in the counties. 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. 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 District Attorney is also responsible for the Child Support Enforcement Fund which accounts for the cost reimbursement and incentive money paid by the State Department of Human Resources for the purpose of enforcing the support obligations owed by absent parents, locating absent parents, establishing paternity and obtaining child and spousal support. The *Code of Alabama 1975*, Section 12-17-226 through 12-17-226.18, provides for the establishment of a Pre-Trial Diversion program in Butler County.

Honorable Charlotte M. Tesmer 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 discuss the results of this report at an exit conference via telephone. Representing the Department of Examiners of Public Accounts was Lynn Otto, Audit Manager.

Financial Information

Summary of Receipts, Disbursements and Cash Balances
July 1, 2016 through December 31, 2019

	District Attorney's Fund	Worthless Check Fund	Worthless Check Unit	Child Support Enforcement Fund	Total
Receipts					
District Attorney Fees	\$ 337,644.48	\$ 13,563.15	\$ 27,282.83	\$	\$ 378,490.46
Bail Bond Fee	104,155.51				104,155.51
Court Fees	441,810.93				441,810.93
Restitution	31,345.83		25,516.05		56,861.88
Pre-Trial Diversion Fees	143,710.55				143,710.55
Sex Offender Fines	738.20				738.20
Interest	2,252.09	439.34		8,948.82	11,640.25
State Incentives and Cost Reimbursement	3,573.42			1,064,253.93	1,067,827.35
Miscellaneous	811.64		155.95		967.59
Total Receipts	1,066,042.65	14,002.49	52,954.83	1,073,202.75	2,206,202.72
Disbursements					
Personnel Costs	916,931.50			820,084.86	1,737,016.36
Professional Services	60,258.38				60,258.38
Repairs and Maintenance	44,656.45				44,656.45
Restitution			25,430.97		25,430.97
Supplies, Memberships and Dues	66,379.91			3,164.04	69,543.95
Rentals and Leases	22,989.08			4,996.87	27,985.95
Travel	48,498.34				48,498.34
Utilities and Communications	41,337.22				41,337.22
Equipment				47,833.50	47,833.50
Miscellaneous	91,275.59		179.37	5,848.00	97,302.96
Total Disbursements	1,292,326.47		25,610.34	881,927.27	2,199,864.08
Excess of Receipts Over/(Under) Disbursements	(226,283.82)	14,002.49	27,344.49	191,275.48	6,338.64
Operating Transfers In/(Out)					
Transfers In	116,625.70	27,344.49			143,970.19
Transfers Out		(116,625.70)	(27,344.49)		(143,970.19)
Total Operating Transfers	116,625.70	(89,281.21)	(27,344.49)		
Excess of Receipts and Transfers In Over/ (Under) Disbursements and Transfers Out	(109,658.12)	(75,278.72)		191,275.48	6,338.64
Cash Balances - July 1, 2016	236,642.39	102,352.21		710,362.91	1,049,357.51
Cash Balances - December 31, 2019	\$ 126,984.27	\$ 27,073.49	\$	\$ 901,638.39	\$ 1,055,696.15

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, Second Judicial Circuit, Butler, Crenshaw and Lowndes Counties, Alabama, for the period July 1, 2016 through December 31, 2019.

- ◆ **District Attorney's Fund** – accounts for court fees, bail bond fees and fees on restitution recovery received from the Circuit Clerks in Butler, Crenshaw and Lowndes Counties, cost reimbursements for employees assigned to the Drug Task Force and Methamphetamine Program, and fees collected by the Pre-Trial Diversion program as authorized by the *Code of Alabama 1975*, Sections 12-17-226 through 12-17-226.18.

- ◆ **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).

- ◆ **Worthless Check Unit** – 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.

- ◆ **Child Support Enforcement Fund** – accounts for the receipt and disbursement of cost reimbursement and incentive money paid by the State Department of Human Resources for the purpose of enforcing the support obligations owed by absent parents, locating absent parents, establishing paternity and obtaining child and spousal support.