

Report on the

Office of Sheriff

Clarke County, Alabama

June 1, 2017 through August 31, 2020

Filed: April 2, 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, Clarke County, Alabama, for the period June 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,

A handwritten signature in blue ink that reads "Ashli O. Page". The signature is written in a cursive style.

Ashli O. Page
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Clarke County, Alabama
June 1, 2017 through August 31, 2020**

The Office of Sheriff, Clarke 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 and 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 jail store under the authority of the *Code of Alabama 1975*, Section 45-13-231, and operates a Work Release Program under the authority of the *Code of Alabama 1975*, Section 14-8-31, which authorizes the establishment of a joint State-County work release program. The Sheriff is also responsible for administering the Pistol Permit Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-13-232, and other miscellaneous receipts as well as serving executions.

Honorable Ray Norris served as Sheriff during the examination period.

This report presents the results of an examination of the Office of Sheriff and a review of the Sheriff’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.

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 and Local Compliance and Other Findings, and it is summarized below.

- ◆ 2020-001 relates to bank reconciliations not being performed monthly. This finding was previously reported as Finding 2017-001.

EXIT CONFERENCE

The Official was invited to and attended an exit conference held at the Office of Sheriff, Clarke County, to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Sherry Owen, Audit Manager and John Geary, 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 August 31, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner of Public Accounts under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require bank accounts be reconciled monthly. Bank reconciliations for the Inmate Trust Fund were not performed monthly. Policies and procedures were not in place to ensure bank accounts were reconciled to the accounting records timely and accurately. As a result, errors occurred which were not detected in a timely manner by the Office of Sheriff and adjustments were necessary to correctly reconcile accounting records to the bank balance. This finding was previously reported as Finding 2017-001.</p> <p><u>Recommendation:</u> Policies and procedures should be in place to ensure bank accounts are timely and accurately reconciled to the accounting records in accordance with the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p>

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2017 through August 31, 2020

	General Office Fund	Sheriff's Fund	Jail Store Fund	Work Release Fund	Drug Seizure Fund	Federal Forfeiture Fund	Inmate Trust Fund	Prisoner Feeding Fund	Guardianship Fund	Totals
Receipts										
Food, Service and Housing Allowances	\$ 289,375.40	\$	\$ 745.00	\$	\$	\$	\$	\$ 84,619.25	\$	\$ 374,739.65
Pistol Permit Fees		330,392.00								330,392.00
Court Fees		34,024.48								34,024.48
Sheriff's Fees	11,787.00									11,787.00
Removal of Prisoners	8,327.50									8,327.50
Commissions on Telephones			137,550.88							137,550.88
Commissary Sales/Commissions			139,997.96				18,914.02			158,911.98
Social Security Incentive Payments	3,812.00									3,812.00
Inmate Wages				7,735.12			1,279,728.20			1,287,463.32
Bail Bond Fees			9,290.29							9,290.29
Property Sale			127,832.35							127,832.35
Funds Received for Prisoners							593,645.32			593,645.32
Confiscated Property on Deposit					9,668.00					9,668.00
Miscellaneous	28,922.48	3,346.85	67,116.96	300.00	480.00		12,652.42	128.02		112,946.73
Guardianship Receipts									17,344.60	17,344.60
Total Receipts	342,224.38	367,763.33	482,533.44	8,035.12	10,148.00		1,904,939.96	84,747.27	17,344.60	3,217,736.10
Disbursements										
Sheriff Clarke County - Feed Bill	279,236.10									279,236.10
Inmate Food Expenses			53,480.30	48,188.37				76,952.60		178,621.27
County Commission - Service Fees	31,145.50									31,145.50
Deputy Sheriff Allowance		183,760.64	275,200.97	249,202.98						708,164.59
Jail Expenses				59,369.01						59,369.01
Law Enforcement Expenses		127,805.82	279,657.05							407,462.87
Drug Enforcement Expenses			7,800.00		39,935.88					47,735.88
Equipment and Supplies		28,794.02	75,186.80	33,030.99				97.02		137,108.83
Purchases for Resale							703,939.73			703,939.73
Inmate Withdrawals							518,519.43			518,519.43
Miscellaneous	28,927.88	21,616.03	48,040.41	23,230.58	29.96		15,028.49	31.00		136,904.35
Guardianship Disbursements									16,519.35	16,519.35
Total Disbursements	339,309.48	361,976.51	739,365.53	413,021.93	39,965.84		1,237,487.65	77,080.62	16,519.35	3,224,726.91
Excess of Receipts Over/(Under) Disbursements	2,914.90	5,786.82	(256,832.09)	(404,986.81)	(29,817.84)		667,452.31	7,666.65	825.25	(6,990.81)
Transfers										
Transfers In			254,893.90	404,847.64				1,418.85		661,160.39
Transfers Out	(1,418.85)				(13,563.91)		(646,177.63)			(661,160.39)
Total Transfers	(1,418.85)		254,893.90	404,847.64	(13,563.91)		(646,177.63)	1,418.85		
Excess/(Deficit) after Transfers	1,496.05	5,786.82	(1,938.19)	(139.17)	(43,381.75)		21,274.68	9,085.50	825.25	(6,990.81)
Balances - June 1, 2017	280.00	7,239.03	16,846.66	985.29	44,332.84	180.13	54,978.11			124,842.06
Balances - August 31, 2020	\$ 1,776.05	\$ 13,025.85	\$ 14,908.47	\$ 846.12	\$ 951.09	\$ 180.13	\$ 76,252.79	\$ 9,085.50	\$ 825.25	\$ 117,851.25

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, Clarke County, Alabama, for the period June 1, 2017 through August 31, 2020.

◆ **General Office Fund** – accounts for the following:

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners through July 2019. 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. This fund also accounts for reimbursements from municipalities, the Department of Corrections, and other agencies for the housing of prisoners in accordance with contracts based on daily rates by prisoner days. These funds are disbursed to the Sheriff and Clarke County General Fund.

Service Fees – accounts for miscellaneous service fees received by the Sheriff's office for serving papers from other counties or states. These funds are remitted to the County General Fund.

Executions – accounts for judgments and court costs collected by Sheriff's department and remitted to the court clerk.

Removal of Prisoners – accounts for reimbursements from the State for the removal of prisoner expenses incurred by the Sheriff for transporting felony prisoners to the State.

Other Miscellaneous Receipts – accounts for incentive payments from the Social Security Administration, sex offender registration fees, and other miscellaneous receipts.

◆ **Sheriff's Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-13-232, and court fees authorized by the *Code of Alabama 1975*, Section 45-13-80. The Sheriff is authorized to expend these funds for law enforcement purposes in Clarke County.

◆ **Jail Store Fund** – accounts for proceeds from the sale of essential items the inmates purchase for personal use and jail telephone commissions. Proceeds are disbursed in accordance with the *Code of Alabama 1975*, Section 45-13-231, for salaries, equipment and supplies for the County jail and other law enforcement purposes.

◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-37.

◆ **Drug Seizure Fund** – accounts for proceeds from the sales of confiscated property and seizure fees. The proceeds are to be expended for drug enforcement activities.

Description and Source of Funds

- ◆ **Federal Forfeiture Fund** – accounts for proceeds from federally confiscated property and seizure fees. The proceeds are to be expended for law enforcement activities.

- ◆ **Inmate Trust Fund** – accounts for inmates’ personal funds held in a fiduciary capacity until used to purchase personal items from the jail store. Unused funds are returned to inmates upon their release.

- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of revenues received from the state for food and services incidental to the feeding of prisoners in the county jail in accordance with the *Code of Alabama 1975*, Section 14-6-42, beginning in August 2019.

- ◆ **Guardianship Fund** – accounts for the receipt and disbursement of funds held in the Sheriff’s appointed capacity as general conservator for Clarke County as authorized by the *Code of Alabama 1975*, Sections 26-2-27 and/or 26-2-5.