

Report on the

Office of Sheriff

Macon County, Alabama

October 1, 2016 through October 31, 2020

Filed: April 30, 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, Macon County, Alabama, for the period October 1, 2016 through October 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 'Tammy D. Shelley'. The signature is written in a cursive, flowing style.

Tammy D. Shelley
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Macon County, Alabama
October 1, 2016 through October 31, 2020**

The Office of Sheriff, Macon 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 jail store under the authority of the *Code of Alabama 1975*, Section 45-44-231.20. The Sheriff is responsible for the issuance and enforcement bingo licenses in Macon County authorized by Amendment 744, *Constitution of Alabama 1901*, and also receives proceeds from the Macon County Racing Commission under the authority of the *Code of Alabama 1975*, Section 45-44-150.14(a)(2)b. The Sheriff receives a portion of local severance taxes under the authority of the *Code of Alabama 1975*, Section 45-44-245, to defray costs associated with enforcement of this section. The Sheriff is responsible for administering the Sheriff’s Pistol Permit Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-44-232, and is also responsible for serving executions and other miscellaneous receipts.

Honorable André Brunson served as Sheriff during the examination period.

This report encompasses an examination of the 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.

FINDINGS

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

- ◆ 2020-001 relates to the unauthorized payment of additional compensation to the Sheriff during the current term of office.
- ◆ 2020-002 relates to pistol permits records not being maintained properly.

- ◆ 2020-003 relates to the failure to deposit money timely in certain funds.
- ◆ 2020-004 relates to the failure to maintain books and records to properly reflect all financial activities of the office.
- ◆ 2020-005 relates to the failure to maintain a complete inventory of all assets acquired.
- ◆ 2020-006 relates to bank accounts not being reconciled to book balances monthly. This finding was previously reported as Finding 2014-001.
- ◆ 2020-007 relates to the Sheriff not remitting Sex Offender Registration fees to the County Commission. This finding was previously reported as Finding 2014-004.
- ◆ 2020-008 relates to the failure to remit certain fees collected by the Sheriff to the general fund of the county. This finding was previously reported as Finding 2014-005.

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: Tammy D. Shelley, Audit Manager; and Bart Barrontine, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
October 1, 2016 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u> Pursuant to Section 68, <i>Constitution of Alabama 1901</i>, extra compensation shall not be granted to a public officer nor shall compensation increase during the term of office as set by law.</p> <p>During the examination period, the Macon County Office of Sheriff paid compensation of \$6,652.00 to the Sheriff for duties performed after normal working hours. This compensation was in addition to the legally authorized salary paid by the Macon County Commission. The additional compensation was paid during the current term of office of the Sheriff and represented an increase in compensation which did not comply with Section 68, <i>Constitution of Alabama 1901</i>. When the noncompliance was brought to the attention of the Sheriff, he repaid the unauthorized amounts.</p> <p><u>Recommendation:</u> The Sheriff's compensation should not be increased during his term of office pursuant to Section 68, <i>Constitution of Alabama 1901</i>.</p>
2020-002	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require daily and monthly pistol permits records to indicate the period of time for which each permit is valid (1 year, 2 years, etc.).</p> <p>Daily and monthly reports provided by the Sheriff did not indicate the period of time for which each permit was valid (1 year, 2 years, etc.). The Sheriff did not have procedures in place to ensure complete and accurate daily and monthly pistol permit records were on hand for review. As a result, pistol permit records were not adequately maintained as required by the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p> <p><u>Recommendation:</u> The Sheriff should implement procedures to ensure that pistol permits records are maintained in compliance with the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p>

Schedule of State and Local Compliance and Other Findings
October 1, 2016 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-003	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require written policies and procedures be established regarding the timely deposit of money.</p> <p>Testing revealed deposits into the Sheriff's Pistol Permit Fund, the State Prisoner Feeding Fund, and the Local Prisoner Feeding Fund were not deposited in a timely manner. The Sheriff failed to establish written policies and procedures to ensure all money was deposited in a timely manner, which exposed the money to the risk of loss or theft.</p> <p><u>Recommendation:</u> The Sheriff should develop and implement written policies and procedures to ensure that deposits are made timely.</p>
2020-004	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Sheriff to maintain books and records that reflect all financial activities of the office, i.e. a cashbook. These records shall reflect the source of all money received by the Office of Sheriff for each fund and shall also reflect the disbursements/expenses that are paid from each fund.</p> <p>The Sheriff did not maintain a complete and accurate cashbook for the State Prisoner Feeding Fund or the Local Prisoner Feeding Fund. The Sheriff did not have procedures in place to ensure accurate cashbooks were maintained for all funds. As a result, financial activity of the Sheriff was not adequately maintained as required by the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p> <p><u>Recommendation:</u> The Sheriff should ensure a complete and accurate cashbook is maintained for each fund in accordance with the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p>

Schedule of State and Local Compliance and Other Findings
October 1, 2016 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-005	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, state the Sheriff should maintain a listing of all equipment, including firearms purchased. This listing should include the date purchased, serial number, property identification number, location, etc. and all other information necessary to properly identify the item. Equipment should be periodically inventoried by the Sheriff or his/her designated representative to ensure that the equipment listing is accurate and up-to-date and to ensure that all equipment, including firearms, is properly accounted for.</p> <p>A complete inventory of all assets (weapons, vehicles, equipment, and furniture) under the direct control of the Sheriff's Department was not maintained. Serial numbers and other information necessary to properly identify an item was not always documented on the inventory listing. A periodic inventory was not performed. The Sheriff has not established a written policy or procedure for the inventory of property and equipment. We were unable to determine the property and equipment under the direct control of the Sheriff's Office was properly accounted for, exposing the property and equipment to loss or theft.</p> <p><u>Recommendation:</u> The Sheriff should establish a written policy for the Inventory Listing of property and equipment to include who is responsible, criteria for inclusion (i.e. minimum value), and the schedule for periodic physical inventories. A complete inventory listing of all assets (weapons, vehicles, equipment, and furniture) under the direct control of the Sheriff's Department should be maintained in accordance with the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p>

Schedule of State and Local Compliance and Other Findings
October 1, 2016 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-006	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, state that the Sheriff shall ensure all bank account balances are reconciled monthly. Bank account balances shall be reconciled to the cashbook balances and shall include an analysis of the balances on hand.</p> <p>Bank accounts for the State Prisoner Feeding Fund and Local Prisoner Feeding Fund were not reconciled for the examination period. Additionally, the bank reconciliations performed for the Sheriff's Pistol Permit Fund and General Office Fund did not properly reconcile the bank balance to the cashbook balance and did not include an analysis of the balances on hand.</p> <p>The Sheriff did not have procedures in place to prepare accurate monthly bank reconciliations or an analysis of balances on hand for all bank accounts. As a result, errors could occur that would not be identified, detected, and resolved in a timely manner.</p> <p>This finding was previously reported as Finding 2014-001.</p> <p><u>Recommendation:</u> The Sheriff should ensure that all bank reconciliations are performed on a monthly basis and should include an analysis of the balances on hand.</p>

Schedule of State and Local Compliance and Other Findings
October 1, 2016 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-007	<p><u>Finding:</u> The Sex Offender Registration fees collected by the Sheriff pursuant to the <i>Code of Alabama 1975</i>, Section 15-20A-22, are collected by the Sheriff’s Office to be remitted to the County Commission to be earmarked for use of the Sheriff upon request for any law enforcement purpose related to sex offender registration, notification, tracking, or apprehension.</p> <p>During the examination period, the Sheriff deposited Sex Offender Registration fees in the General Office Fund and did not remit these fees to the County Commission as required by the <i>Code of Alabama 1975</i>, Section 15-20A-22. Furthermore, the Sheriff did not identify the balance of Sex Offender Registration fees remaining in the General Office Fund. As a result, we were unable to determine if Sex Offender Registration fees were spent in accordance with the <i>Code of Alabama 1975</i>, Section 15-20A-22.</p> <p>This finding was previously reported as Finding 2014-004.</p> <p><u>Recommendation:</u> The Sheriff should ensure that all fees collected pursuant to the <i>Code of Alabama 1975</i>, Section 15-20A-22, are transferred to the County Commission to be earmarked for use by the Sheriff for law enforcement purposes related to sex offender registration, notification, tracking, or apprehension.</p>
2020-008	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 36-22-17, states that all fees, commissions, percentages, allowances, charges, and court costs collectible for the use of the Sheriff and the Sheriff’s deputies shall be collected and paid into the general fund of the county. Additionally, Attorney General Opinion Number 81-00517, concerning Sheriffs – Funds – Criminal Reports, states that all fees collected by the Sheriff’s office for offense or theft reports must be paid into the general fund of the county.</p> <p>During the examination period, the Sheriff collected fingerprinting fees, notary fees, incident report fees, process serving fees and vehicle storage fees without legal authority. These fees were retained by the Sheriff in the Sheriff’s General Office Fund rather than being paid to the general fund of the county. As a result, the Sheriff’s office charged and retained fees for which no legal authority exists.</p> <p>This finding was previously reported as Finding 2014-005.</p> <p><u>Recommendation:</u> The Sheriff should ensure that all fees collected by the Sheriff’s Office are authorized by law and are paid into the general fund of the county.</p>

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2016 through October 31, 2020

	General Office Fund	Sheriff's Pistol Permit Fund	Inmate Fund	Law Enforcement Fund	Special Fund	State Prisoner Feeding Fund	Local Prisoner Feeding Fund	Guardianships Fund	Totals
Receipts									
Food Allowances	\$ 58,265.70	\$	\$	\$	\$	\$ 63,608.30	\$	\$	\$ 121,874.00
Pistol Permit Fees	20,923.28	148,455.00							169,378.28
Racing Commission Distributions	2,045.00				3,070.69				5,115.69
Bingo Licenses					3,121,054.85				3,121,054.85
Bail Bond Fees	1,398.06								1,398.06
Sex Offender Registration Fees	9,002.95								9,002.95
Severance Tax	42,857.08								42,857.08
Commissions on Telephones	24,053.01				77,356.57				101,409.58
Reimbursements from Macon County ECD	8,488.25						3,660.00		12,148.25
Vending Proceeds	4,407.76			181,659.96					186,067.72
Funds Received for Prisoners	9,164.32		234,524.61						243,688.93
Court Restitutions and Commitments	5,535.00				2,617.25				8,152.25
Confiscated/Seized Funds	13,375.52								13,375.52
Sheriff Fees	14,340.00	1,890.00							16,230.00
Donations, Refunds, Interest and Miscellaneous	24,768.14	173.97			45,843.81	121.99			70,907.91
Guardianships per Court Orders								68,952.00	68,952.00
Total Receipts	238,624.07	150,518.97	234,524.61	181,659.96	3,249,943.17	63,730.29	3,660.00	68,952.00	4,191,613.07
Disbursements									
Sheriff Brunson Feed Bill	58,265.70								58,265.70
Removals/Extraditions		250.00			2,074.50				2,324.50
Law Enforcement Expenses	60,943.45	46,749.91		47,879.45	1,938,646.24				2,094,219.05
Jail Supplies and Expenses		276.16			248,616.64				248,892.80
Jail Store Administration				50,500.00	3,655.81				54,155.81
Sex Offender Related Expenses					284.30				284.30
Equipment Purchases	1,404.99	1,680.07			780,391.98				783,477.04
Food Purchases						53,516.64			53,516.64
Vending - Cost of Sales				94,432.13					94,432.13
Inmate Withdrawals			237,731.85						237,731.85
Miscellaneous						425.00	446.00		871.00
Guardianship Disbursements								68,933.66	68,933.66
Total Disbursements	120,614.14	48,956.14	237,731.85	192,811.58	2,973,669.47	53,941.64	446.00	68,933.66	3,697,104.48
Excess of Receipts Over/(Under) Disbursements	\$ 118,009.93	\$ 101,562.83	\$ (3,207.24)	\$ (11,151.62)	\$ 276,273.70	\$ 9,788.65	\$ 3,214.00	\$ 18.34	\$ 494,508.59

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2016 through October 31, 2020

	General Office Fund	Sheriff's Pistol Permit Fund	Inmate Fund	Law Enforcement Fund	Special Fund	State Prisoner Feeding Fund	Local Prisoner Feeding Fund	Guardianships Fund	Totals
Transfers									
Transfers In	\$	\$ 23,862.51	\$ 5,604.15	\$	\$	\$ 1,626.00	\$ 2,913.00	\$	\$ 34,005.66
Transfers Out	(31,142.15)				(1,237.51)		(1,626.00)		(34,005.66)
Total Transfers	(31,142.15)	23,862.51	5,604.15		(1,237.51)	1,626.00	1,287.00		
Excess/(Deficit) after Transfers	86,867.78	125,425.34	2,396.91	(11,151.62)	275,036.19	11,414.65	4,501.00	18.34	494,508.59
Balances - October 1, 2016	5,408.87	7,980.95	2,059.69	17,803.87	28,905.95			1,938.64	64,097.97
Balances - October 31, 2020	\$ 92,276.65	\$ 133,406.29	\$ 4,456.60	\$ 6,652.25	\$ 303,942.14	\$ 11,414.65	\$ 4,501.00	\$ 1,956.98	\$ 558,606.56

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, Macon County, Alabama, for the period October 1, 2016 through October 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 31, 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.

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

Bail Bond Fees – accounts for fees pursuant to the *Code of Alabama 1975*, Sections 12-19-311 and 12-19-312. The proceeds are to be expended for the operation of the jail.

Sex Offender Registration Fees – accounts for fees pursuant to the *Code of Alabama 1975*, Section 15-20A-22. The proceeds are to be expended for the registration of sex offenders and notifications.

Severance Tax – accounts for a portion of the proceeds from the additional severance taxes and permit fees levied in Macon County provided by the *Code of Alabama 1975*, Section 45-44-245. The Sheriff's Department receives 10% of the proceeds of these taxes and fees to defray the cost of enforcing this section.

◆ **Sheriff's Pistol Permit Fund** – accounts for the receipt and disbursement of a portion of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-44-232. The Sheriff is authorized to expend these funds for law enforcement within the County.

◆ **Inmate Fund** – accounts for money received from inmates at the time of arrest and money received on behalf of the inmate while incarcerated. The inmate's money is held for purchases made from the Jail Store. Unused funds are returned to the inmate upon release.

◆ **Law Enforcement Fund** – accounts for the proceeds from the operation of the jail store as authorized by the *Code of Alabama 1975*, Section 45-44-231.20. All profits shall be expended at the discretion of the sheriff for law enforcement purposes in Macon County, including office expenses that are in the interest of the public.

Description and Source of Funds

◆ **Special Fund** – accounts for the following:

Bingo Licenses – accounts for the proceeds from the issuance and enforcement of bingo licenses provided by Amendment 744, *Constitution of Alabama 1901*. The Sheriff promulgates rules and regulations for the licensing and operation of bingo games within the county. Any remaining proceeds may be used by the Sheriff for general law enforcement purposes.

Racing Commission Distributions – accounts for the receipt and disbursement of proceeds from the Macon County Racing Commission authorized under the *Code of Alabama 1975*, Section 45-44-150.14(a)(2)b. The Sheriff is authorized to expend these funds exclusively for law enforcement purposes.

◆ **State Prisoner Feeding Fund** – accounts for the receipts and disbursements of funds for the feeding of prisoners beginning on August 1, 2018. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance until July 2019. Beginning in August 2019 the amount was increased to \$2.25 per day per prisoner in accordance with the *Code of Alabama 1975*, Section 14-6-42. The Sheriff received from the State from \$.05 to \$1.00 (based upon number of Prisoners) per day as a service allowance for preparing and serving food until July 2019.

◆ **Local Prisoner Feeding Fund** – accounts for the receipts and disbursements of funds for the feeding of municipal prisoners beginning on August 1, 2018. The Sheriff received a contracted amount per day from the various municipalities in Macon County for preparing and serving food to the applicable municipality's prisoners housed in the county jail.

◆ **Guardianships Fund** – accounts for the receipt and disbursement of funds where the Sheriff has been appointed as guardian per the *Code of Alabama 1975*, Section 26-2-27 or Section 26-2-50.