

Report on the

Office of Sheriff

Clarke County, Alabama

September 1, 2020 through June 30, 2021

Filed: November 19, 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 Sheriff, Clarke County, Alabama, for the period September 1, 2020, through June 30, 2021. 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'.

Ashli O. Page
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Clarke County, Alabama
September 1, 2020 through June 30, 2021**

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 and for food and service allowance from the U. S. Department of Justice for the feeding of federal 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 from the beginning of the examination period through June 1, 2021. Honorable Jason Brooks served as Sheriff from June 2, 2021, through June 27, 2021. Honorable Dewayne Smith served as Sheriff from June 28, 2021, through the remainder of 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.

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.

- ◆ 2021-001 relates to bank reconciliations not being performed monthly. This finding was previously reported as Finding 2017-001 and Finding 2020-001.
- ◆ 2021-002 relates to evidence inventory not being properly accounted for and maintained.

EXIT CONFERENCE

The officials were invited to an exit conference to discuss the results of this report. Sheriff Dewayne Smith was in attendance. Representing the Department of Examiners of Public Accounts were: Ashli Page, Assistant Division Director, Sherry Owen, Audit Manager and Meagan McDonald, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the September 1, 2020 through June 30, 2021

Ref. No.	Finding/Noncompliance
2021-001	<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 to 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 an accurate, reconciled bank account balance was not available. This finding was previously reported as Finding 2017-001 and Finding 2020-001.</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>
2021-002	<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 the Sheriff to establish policies and procedures to ensure all property received by his/her office, whether seized, confiscated, abandoned, or contraband is accounted for properly. The Minimum Accounting Requirements for the Office of Sheriff include but are not limited to the following: designation of an employee to serve as property clerk and/or custodian of property, issuance of sequentially numbered receipts for all property received and/or released from the property room, storage of property in a secure location where access is limited to the Property Clerk/Custodian of Property or other authorized personnel, accounting for and control of all receipts, conduct of a physical inventory and reconciliation to the perpetual inventory, and a secure property room large enough to accommodate all confiscated property except for motor vehicles, boats and other large equipment. Policies and procedures were not in place to ensure property received by the Office of Sheriff was accounted for properly. As a result, a complete inventory of property received by the Office of Sheriff was not available. The Office of Sheriff maintained three separate locations with evidence that was not inventoried, the location of an item of property received by the Office of Sheriff was not able to be determined, a former employee had access to the property room, and property was stored in an unsecure location, which resulted in the undocumented disposal of 30 out of 268 items included on an evidence listing.</p> <p><u>Recommendation:</u> Policies and procedures should be in place to ensure property received by the Office of Sheriff is accounted for properly in accordance with the <i>Minimum Accounting Requirements for the Office of Sheriff</i>.</p>

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
September 1, 2020 through June 30, 2021

	General Office Fund	Sheriff's Fund	Jail Store Fund	Work Release Fund	Drug Seizure Fund	Federal Forfeiture Fund	Inmate Trust Fund	Prisoner Feeding Fund	Federal Feeding Fund	Guardianship Fund	Totals
Receipts											
Food, Service and Housing Allowances	\$	\$	\$ 45,700.00	\$	\$	\$	\$ 3,152.10	\$ 199,076.34	\$324,575.77	\$	\$ 572,504.21
Municipal Service Allowances	14,530.00										14,530.00
Food, Service and Housing Allowance-COVID			32,256.00					196,448.49			228,704.49
Pistol Permit Fees		109,080.00									109,080.00
Court Fees		7,635.06									7,635.06
Sheriff's Sex Offender and Service Fees	2,777.00										2,777.00
Removal of Prisoners									32,190.93		32,190.93
Commissions on Telephones			82,850.04								82,850.04
Commissary Sales/Commissions			60,896.53								60,896.53
Inmate Wages				4,056.50			361,556.53				365,613.03
Bail Bond Fees			1,199.02								1,199.02
Funds Received for Prisoners							344,162.71				344,162.71
Confiscated Property on Deposit					2,278.65	157.16					2,435.81
Miscellaneous	677.14	1,034.92	11,844.43	70.04	60.04		2,048.31				15,734.88
Guardianship Receipts	7,150.12									16,727.24	23,877.36
Total Receipts	25,134.26	117,749.98	234,746.02	4,126.54	2,338.69	157.16	710,919.65	395,524.83	356,766.70	16,727.24	1,864,191.07
Disbursements											
Inmate Feeding Expenses	7,110.00		25,344.13					111,514.82	397,440.48		541,409.43
County Commission	10,302.00							160,288.06	30,850.45		201,440.51
Deputy Sheriff Allowance		61,153.21	88,745.14	25,282.68							175,181.03
Jail Expenses		4,046.74	102,664.53	59,722.23			283,913.88				450,347.38
Law Enforcement Expenses			1,820.00	956.50			174.91				2,951.41
Drug Enforcement Expenses		18,438.57	46,114.82	9.46							64,562.85
Equipment and Supplies			1,800.00								1,800.00
Purchases for Resale		34,323.35	82,531.73	25,937.91		169.90					142,962.89
Miscellaneous	38.19	730.78	1,243.11	598.32	30.08		222,707.61		61.02		225,409.11
Guardianship Disbursements	3,977.30						2,030.99			7,350.42	13,358.71
Total Disbursements	21,427.49	118,692.65	350,263.46	112,507.10	30.08	169.90	508,827.39	271,802.88	428,351.95	7,350.42	1,819,423.32
Excess of Receipts Over/(Under) Disbursements	3,706.77	(942.67)	(115,517.44)	(108,380.56)	2,308.61	(12.74)	202,092.26	123,721.95	(71,585.25)	9,376.82	44,767.75
Transfers											
Transfers In			130,430.00	115,771.04	167.39				90,115.25		336,483.68
Transfers Out		(61.02)				(167.39)	(185,575.04)	(132,150.23)	(18,530.00)		(336,483.68)
Total Transfers		(61.02)	130,430.00	115,771.04	167.39	(167.39)	(185,575.04)	(132,150.23)	71,585.25		
Excess/(Deficit) after Transfers	3,706.77	(1,003.69)	14,912.56	7,390.48	2,476.00	(180.13)	16,517.22	(8,428.28)		9,376.82	44,767.75
Balances - September 1, 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
Balances - June 30, 2021	\$ 5,482.82	\$12,022.16	\$ 29,821.03	\$ 8,236.60	\$ 3,427.09	\$	\$ 92,770.01	\$ 657.22	\$	\$ 10,202.07	\$ 162,619.00

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 September 1, 2020 through June 30, 2021.

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

Food and Service Allowance – accounts for reimbursements from municipalities and other agencies for the feeding and housing of prisoners in accordance with contract rates.

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.

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

Other Miscellaneous Receipts – accounts for incentive payments from the Social Security Administration 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.
- ◆ **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.

Description and Source of Funds

- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds received from the state for feeding and housing prisoners in accordance with the *Code of Alabama 1975*, Section 14-6-42.

- ◆ **Federal Feeding Fund** – accounts for revenues received from the United States Department of Justice for food and services for preparing food in accordance with a contract agreement.

- ◆ **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.