

Report on the

Office of Judge of Probate

Franklin County, Alabama

October 1, 2016 through September 30, 2021

Filed: May 13, 2022



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 Judge of Probate, Franklin County, Alabama, for the period October 1, 2016 through September 30, 2021, by Examiners Steven Orr, Bryanna Parsons and Briana Hannah. I, Briana Hannah, served as Examiner-in-Charge on the engagement, and 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,

Briana Hannah
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, office operations and other matters.		
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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Franklin County, Alabama
October 1, 2016 through September 30, 2021**

The Office of Judge of Probate, Franklin County, is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on certain business or professional licenses, drivers' licenses, conservation licenses, and marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Additionally, the *Code of Alabama 1975*, Section 45-30-240.21, transferred all duties in connection with motor vehicle licenses to the Revenue Commissioner. Further, the *Code of Alabama 1975*, Section 45-30-82.20, requires the Judge of Probate to collect indexing fees on all instruments recorded, licenses sold and probate court cases filed. The purpose of this law is to enable the Judge of Probate to install and maintain a computerized system of recording, archiving and retrieving documents. This law also requires the fees collected to be paid into a special fund to be used at the discretion of the Judge of Probate for this purpose.

Honorable Barry Moore served as Judge of Probate during the examination period.

Exhibit 1 contains information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibit 2 provides information on the receipts, disbursements and balance of the Special Fund of the Judge of Probate.

This report presents the results of an examination of the Judge of Probate and a review of the Judge of Probate'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 and local laws and regulations.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Denise Olive, Audit Manager; and Briana Hannah, Bryanna Parsons, and Steven Orr, Examiners of Public Accounts.

Financial Information

Summary of Receipts and Disbursements
October 1, 2016 through September 30, 2021

	State	County	Board of Education	Municipalities	Others	Fees and Commissions	Probate Court	Total
Receipts								
Business Privilege License	\$ 87,641.25	\$ 85,326.31	\$	\$	\$	\$ 14,245.65	\$	\$ 187,213.21
Recordation Tax	650,979.32	318,398.19	421.50		7,332.27	42,919.32		1,020,050.60
Drivers License	636,566.00	35,542.50						672,108.50
Marriage License	59,580.00					9,930.00		69,510.00
Store License	1,070.27					912.34		1,982.61
Conservation License	66,182.62					2,512.65		68,695.27
Boat Registrations	166,018.00					16,852.00		182,870.00
Casual Sales Tax - Boat	91,436.94		22,180.51	7,639.13		5,959.13		127,215.71
Other Fees						398,797.90		398,797.90
Transaction/Indexing Fees						184,151.00		184,151.00
License Inspector					4,335.36			4,335.36
Interest Earned on Bank Account		173.61						173.61
Probate Court							64,340.98	64,340.98
Fiduciary Funds							58,750.00	58,750.00
Total Receipts	1,759,474.40	439,440.61	22,602.01	7,639.13	11,667.63	676,279.99	123,090.98	3,040,194.75
Disbursements								
Remittances:								
Taxes, Licenses and Fees	1,759,474.40	439,440.61	22,602.01	7,639.13	11,667.63	676,279.99		2,917,103.77
Probate Court							64,340.98	64,340.98
Fiduciary Funds							58,750.00	58,750.00
Total Disbursements	1,759,474.40	439,440.61	22,602.01	7,639.13	11,667.63	676,279.99	123,090.98	3,040,194.75
Beginning Amounts Not Due To Be Remitted:								
Fiduciary Funds							38,780.11	38,780.11
Ending Amounts Not Due To Be Remitted:								
Fiduciary Funds							38,780.11	38,780.11
Balance Left To Be Settled at September 30, 2021	\$	\$	\$	\$	\$	\$	\$	\$

***Special Fund of the Judge of Probate
Summary of Receipts, Disbursements and Balance
October 1, 2016 through September 30, 2021***

Receipts

Indexing Fees	\$ 192,081.00
Other	1,384.56
Bank Account Interest Earned	3,628.15
Total Receipts	<u>197,093.71</u>

Disbursements

Computer Maintenance	42,463.30
Internet Services	606.95
Office Supplies	442.48
Utilities for Archive Building	31,695.30
Equipment Purchases	22,480.23
Other	125,015.00
Total Disbursements	<u>222,703.26</u>

Excess of Receipts Over/(Under) Disbursements (25,609.55)

Balance - October 1, 2016 201,330.68

Balance - September 30, 2021 \$ 175,721.13