

Report on the

Chilton County Emergency Communications District

Chilton County, Alabama

October 1, 2019 through September 30, 2021

Filed: July 29, 2022



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Chilton County Emergency Communications District, Chilton County, Alabama, for the period of October 1, 2019 through September 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,

Charles Bass
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance, District operations and other matters.	
Schedule of State and Local Compliance and Other Findings	B
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
Exhibit #1 Summary of Receipts, Disbursements and Cash Balances	2
Additional Information	3
Exhibit #2 Board Members and Administrative Personnel	4



Department of
Examiners of Public Accounts

SUMMARY

**Chilton County Emergency Communications District
October 1, 2019 through September 30, 2021**

The Chilton County Emergency Communications District, Chilton County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Chilton County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’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 and the *Code of Alabama 1975*, Section 11-98-6(e).

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.

- ◆ 2021-001 relates to the District’s failure to perform monthly reconciliations of their bank statements to the amounts recorded in the District’s accounting records.

EXIT CONFERENCE

Board members and administrative personnel, as shown on Exhibit 2, were invited to an exit conference to discuss the results of the report. Board Member John Shearon and Director Terra Scott attended the exit conference. Representing the Department of Examiners of Public Accounts were: Robin Hutcheson, Audit Manager; and Charles Bass, Examiner. Results of the report were discussed by telephone with Board Member W. C. Hayes and Former Director Dan Wright.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
October 1, 2019 through September 30, 2021

Ref. No.	Finding/Noncompliance
2021-001	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-98-4(a), authorizes the board of commissioners to govern the affairs of the Emergency Communications District. Therefore, to fulfill this responsibility, it is incumbent upon the board of commissioners to establish, implement and maintain policies and procedures to require monthly bank reconciliations to be performed for all bank accounts. The Chilton County Emergency Communications District (the “District”) did not prepare monthly reconciliations of their bank account balances to the cash recorded in the District’s accounting records. Procedures were not in place to ensure bank account reconciliations were performed. As a result, errors or loss due to theft may not be detected and corrected in a timely manner.</p> <p><u>Recommendation:</u> The District should perform reconciliations monthly for all bank accounts.</p>

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2019 through September 30, 2021***

	Fiscal Year 2020	Fiscal Year 2021	Total
<u>Receipts</u>			
911 Revenue	\$ 924,985.56	\$ 892,205.81	\$ 1,817,191.37
County Funding	166,296.24	167,809.44	334,105.68
Municipal Funding	150,868.24	162,565.32	313,433.56
Other	50,000.00	179,559.64	229,559.64
Total Receipts	1,292,150.04	1,402,140.21	2,694,290.25
<u>Disbursements</u>			
Personnel Expenses	968,186.92	984,286.48	1,952,473.40
911 Related Expenses	236,849.17	179,448.81	416,297.98
Office Expense	16,423.74	38,718.90	55,142.64
Training and Education Expenses	4,080.48	4,228.51	8,308.99
Vehicle Expenses	1,864.72	2,575.60	4,440.32
Capital Outlay		167,212.20	167,212.20
Total Disbursements	1,227,405.03	1,376,470.50	2,603,875.53
Excess of Receipts Over Disbursements	64,745.01	25,669.71	90,414.72
Cash Balances - Beginning of Year	571,640.65	636,385.66	571,640.65
Cash Balances - End of Year	\$ 636,385.66	\$ 662,055.37	\$ 662,055.37

Additional Information

Board Members and Administrative Personnel
October 1, 2019 through September 30, 2021

Board Members **Term Expires**

Joseph Parnell	Chairman	2021
John Shearon	Vice-Chairman	2022
Jeff Mims	Member	2024
W. C. Hayes	Member	2024
Eddie Reed	Member	2024
Butch Billingsley	Member	2022
Robert Hight	Member	2024
Jimmie Hardee	Member	2022
Billy Joe Driver	Member	Deceased

Administrative Personnel

Terra Scott	Director	Indefinite
Dan Wright	Director	April 27, 2020