

Report on the

Wilcox County Emergency Communications District

Wilcox County, Alabama

October 1, 2019 through September 30, 2021

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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 Wilcox County Emergency Communications District, Wilcox County, Alabama, for the period 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 the examination.

Respectfully submitted,

Meagan McDonald
Examiner of Public Accounts

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Department of
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EXAMINER'S SUMMARY

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

This report presents the results of an examination of the Wilcox County Emergency Communications District (hereinafter referred to as 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).

An overview of the District's operating authority is contained in this report in the Agency Overview. The District's financial information for the examination period is contained in Exhibits 1 through 3.

RESULTS OF THE EXAMINATION

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.

FINDINGS

- ◆ 2021-001 relates to the District's failure to have meetings in accordance with its By-Laws. This finding was first reported as Finding 2013-001.
- ◆ 2021-002 relates to the District's failure to remit retirement wage withholdings, along with the required matching amounts, to Retirement Systems of Alabama in a timely manner.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 3, were invited to an exit conference to discuss the results of this report. Individuals in attendance were Melissa Dove, Director; and Board Members: Glenda Curl and William Albritton. Representing the Department of Examiners of Public Accounts were Miranda Bonner, Audit Manager; and Meagan McDonald, Examiner.



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AGENCY OVERVIEW

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

The Wilcox County Emergency Communications District (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 Wilcox 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.

*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 Wilcox County Emergency Communications District (the “District”) has written By-Laws which reflect the various rules and requirements of the District. The By-Laws provide for the District’s Board of Directors to have an annual meeting in March each year and a regular meeting twice each year. In fiscal year 2020, the Board of Directors did not hold any meetings. In fiscal year 2021, the Board of Directors held only one meeting. As a result of failing to have two regular meetings each year, the District is not in compliance with its own By-Laws. Additionally, by failing to have the required Board of Directors meetings, there is no documentation to support various actions affecting the District’s operations, such as budget approvals and personnel actions. This finding was first reported as Finding 2013-001.</p> <p><u>Recommendation:</u> The District should hold meetings as provided in its By-Laws.</p>
2021-002	<p><u>Finding:</u> The Wilcox County Emergency Communications District (the “District”) is a member of the Retirement Systems of Alabama (RSA). The District, as a member of RSA, is required to withhold a percentage of employee wages and match a percentage of employee wages each pay period. The amounts withheld, along with the required matching amounts, are to be remitted to RSA by the 10th of the following month. During testing of payroll expenditures, it was noted that the District did not remit withholdings to RSA in a timely manner; some withholdings were held up to eleven (11) months. As a result of failing to remit withholdings to RSA timely, the District incurred late penalties. Additionally, by failing to remit to RSA timely, full benefits may not be provided to employees upon retirement.</p> <p><u>Recommendation:</u> The District should remit retirement amounts withheld from employees’ wages, along with the required matching amounts, to the Retirement Systems of Alabama by the 10th of the following month.</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	\$ 316,237.56	\$ 297,623.27	\$ 613,860.83
County Funding	33,000.00	35,750.00	68,750.00
Municipal Funding	57,000.00	57,000.00	114,000.00
Interest	126.54	106.07	232.61
Other	384.54	252.00	636.54
Total Receipts	<u>406,748.64</u>	<u>390,731.34</u>	<u>797,479.98</u>
<u>Disbursements</u>			
Personnel Expenditures	341,259.44	357,106.22	698,365.66
911 Related Expenses	33,267.57	29,413.25	62,680.82
Office Expense	11,144.62	11,848.55	22,993.17
Training and Education Expenses	813.42		813.42
Vehicle Expenses	1,023.80	1,128.96	2,152.76
Total Disbursements	<u>387,508.85</u>	<u>399,496.98</u>	<u>787,005.83</u>
Excess (Deficit) of Receipts Over Disbursements	19,239.79	(8,765.64)	10,474.15
Cash Balances - Beginning of Year	<u>13,943.86</u>	<u>33,183.65</u>	<u>13,943.86</u>
Cash Balances - End of Year	<u>\$ 33,183.65</u>	<u>\$ 24,418.01</u>	<u>\$ 24,418.01</u>

Summary of Investments
September 30, 2021

Investment Name	Interest Rate	Face Amount	Maturity Date
Certificate of Deposit	0.60%	\$ 1,283.54	01/29/2022
Certificate of Deposit	0.50%	8,344.69	03/03/2022
Certificate of Deposit	0.40%	8,178.15	08/06/2022
Certificate of Deposit	0.50%	7,815.06	09/27/2022
Total Investments		<u>\$ 25,621.44</u>	

Additional Information

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

Board Members		Term Expires
Glenda Curl	Chairman	2025
Michael Gordon	Vice-Chairman	2025
Curtis Williamson	Member	2022
Earnest Evans	Member	2022
David Fuller	Member	2025
William Albritton	Member	2022
Eli Mack	Member	2025
William Pompey	Member	June 2021
Haas Strother	Member	June 2021
<u>Administrative Personnel</u>		
Melissa Dove	Director	Indefinite