



Alabama Department of Examiners of Public Accounts

Report on the **Office of Sheriff** **Bibb County, Alabama**

August 1, 2017 through December 31, 2022

Filed: August 18, 2023

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



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Chief Examiner

State of Alabama
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, Bibb County, Alabama, for the period August 1, 2017 through December 31, 2022. 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,

Roderick Edwards
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

**Office of Sheriff
Bibb County, Alabama
August 1, 2017 through December 31, 2022**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff (hereinafter referred to as 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.

The Agency Overview contained in this report provides information on the Sheriff's operating authority. The Sheriff's financial information for the examination period is contained in Exhibit 1. Honorable Jody Wade served as Sheriff during the examination period.

RESULTS OF THE EXAMINATION

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.

FINDING

- ◆ 2022-001: The Sheriff failed to make timely deposits. This finding was previously reported as Finding 2017-004.

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: Rochelle Patrenos, Audit Manager; and Roderick Edwards, Examiner.

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Department of Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff Bibb County, Alabama August 1, 2017 through December 31, 2022

The Office of Sheriff, Bibb 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. The Sheriff operates a jail store under the authority of the *Code of Alabama 1975*, Section 45-4-235 and a work release program under the authority of the *Code of Alabama 1975*, Section 45-4-233. The Sheriff is also responsible for administering the Sheriff’s Law Enforcement Fund, which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-4-230, as well as other miscellaneous receipts.

The following is a brief summary and description of the different funds that were utilized by the Sheriff, for the period August 1, 2017 through December 31, 2022.

◆ **General Office Account** – accounts for the following:

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners. This fund also accounts for amounts received for the housing of municipal prisoners. Beginning October 1, 2018, these amounts were accounted for in separate funds.

◆ **Sheriff’s Law Enforcement Fund** – accounts for the receipt and disbursement of all pistol permit fees as authorized by the *Code of Alabama 1975*, Section 45-4-230. The Sheriff is authorized to expend these funds for law enforcement purposes in Bibb County.

◆ **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 14-8-31.

- ◆ **Process Fund** – accounts for the receipt and disbursement of process of service fees as authorized by the ***Code of Alabama 1975***, Section 45-4-231, to be expended for law enforcement purposes in Bibb County.
- ◆ **Bail Bond Fees Fund** – accounts for the receipt and disbursement of bail bond fees. The Sheriff is authorized to expend these fees for the operation of the jail.
- ◆ **SORNA Fund** – accounts for the receipt and disbursement of fees received for sex offender registrations. The funds are to be used to defray the costs of sex offender registration, verification, and notification.
- ◆ **Jail Store Fund** – accounts for the operations of the jail store to serve the needs of the jail population in accordance with the ***Code of Alabama 1975***, Section 45-4-235. Profits from the operation of the jail store are paid to the Bibb County Commission General Fund by the jail store vendor.
- ◆ **Municipal Grocery Fund** – accounts for the receipt and disbursement of funds for the feeding of municipal prisoners beginning October 1, 2018. The Sheriff receives a contracted amount from the various municipalities in Bibb County for preparing and serving food to the municipal prisoners in the county jail.
- ◆ **Grocery Allowance Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning October 1, 2018 through August 31, 2019. The Sheriff receives from \$.05 to \$1.00 (based on the number of prisoners) per day from the State as a service allowance for preparing and serving the food.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of State and County prisoners beginning September 1, 2019. Pursuant to the ***Code of Alabama 1975***, Section 14-6-42, the Sheriff received from the State \$2.25 per day per prisoner as an allowance for preparing and serving the food and other services incidental to the feeding of prisoners in the county jail.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

August 1, 2017 through December 31, 2022

Ref. No.	Finding/Noncompliance
2022-001	<u>Finding:</u> <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 all cash, checks, and money orders received to be deposited daily. Testing revealed money received was not always deposited daily. Instances were noted in the Sheriff's Law Enforcement Fund and the SORNA Fund in which deposits were held over thirty days before being deposited into the bank. Procedures were not in place to ensure money was deposited into the bank account daily. As a result, money was exposed to risk of loss or theft. This finding was previously reported as Finding 2017-004. <u>Recommendation:</u> The Office of Sheriff should implement policies and procedures to ensure money is deposited daily.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2017 through December 31, 2022

	General Office Account	Sheriff's Law Enforcement Fund	Work Release Fund	Process Fund	Bail Bond Fees Fund	SORNA Fund
Receipts						
Food and Service Allowances	\$ 51,627.50	\$	\$	\$	\$	\$
Municipal Food Allowances	15,540.00					
MBSUI -Donations	5,400.00					
Bibb County Commission	39,525.97					
Pistol Permit Fees		447,850.00				
Process Fees				83,060.94		
Sex Offender Registration Fees						15,040.00
Bail Bond Fees					23,596.43	
Interest		347.52	7.61			
Inmate Wages/Receipts			6,453.59			
Donations, Refunds and Miscellaneous	10,418.80	3,499.41				
Total Receipts	122,512.27	451,696.93	6,461.20	83,060.94	23,596.43	15,040.00
Disbursements						
Sheriff-Feed Bill	67,195.02					
Repair and Maintenance	6,957.53	18,992.91				
MBSUI - Taser Guns	5,206.85					
Inmate Feeding Expenses						
Training and Conferences	105.10	47,526.77				
Law Enforcement Expenses		229,505.62		60,847.16		
School Contract Labor		32,465.31				
Commissary Expenses						
Jail Expenses		35,149.42	7,980.73		18,215.44	
Sex Offender Related Expenses						7,131.63
Equipment Purchases		42,085.10				
Inmate Withdrawals						
Inmate Wages			4,511.68			
Uniforms		34,041.21				
K-9 Unit		13,563.45				
Miscellaneous		17,276.70			470.69	
Total Disbursements	79,464.50	470,606.49	12,492.41	60,847.16	18,686.13	7,131.63
Excess of Receipts Over/(Under) Disbursements	43,047.77	(18,909.56)	(6,031.21)	22,213.78	4,910.30	7,908.37
Transfers						
Transfers In						
Transfers Out						
Total Transfers						
Excess/(Deficit) after Transfers	43,047.77	(18,909.56)	(6,031.21)	22,213.78	4,910.30	7,908.37
Balances - August 1, 2017	1,212.10	33,132.04	7,452.63	4,000.53	5,518.97	5,239.54
Balances - December 31, 2022	\$ 44,259.87	\$ 14,222.48	\$ 1,421.42	\$ 26,214.31	\$ 10,429.27	\$ 13,147.91

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2017 through December 31, 2022

	Jail Store Fund	Municipal Grocery Fund	Grocery Allowance Fund	Prisoner Feeding Fund	Totals
Receipts					
Food and Service Allowances	\$	\$	\$ 3,090.35	\$ 198,265.64	\$ 252,983.49
Municipal Food Allowances		52,748.00			68,288.00
MBSUI -Donations					5,400.00
Bibb County Commission					39,525.97
Pistol Permit Fees					447,850.00
Process Fees					83,060.94
Sex Offender Registration Fees					15,040.00
Bail Bond Fees					23,596.43
Interest					355.13
Inmate Wages/Receipts	869,629.65				876,083.24
Donations, Refunds and Miscellaneous					13,918.21
Total Receipts	869,629.65	52,748.00	3,090.35	198,265.64	1,826,101.41
Disbursements					
Sheriff-Feed Bill					67,195.02
Repair and Maintenance					25,950.44
MBSUI - Taser Guns					5,206.85
Inmate Feeding Expenses		49,450.92		197,940.71	247,391.63
Training and Conferences					47,631.87
Law Enforcement Expenses					290,352.78
School Contract Labor					32,465.31
Commissary Expenses	851,785.41				851,785.41
Jail Expenses					61,345.59
Sex Offender Related Expenses					7,131.63
Equipment Purchases					42,085.10
Inmate Withdrawals	17,647.80				17,647.80
Inmate Wages					4,511.68
Uniforms					34,041.21
K-9 Unit					13,563.45
Miscellaneous			76.00	81.69	17,905.08
Total Disbursements	869,433.21	49,450.92	76.00	198,022.40	1,766,210.85
Excess of Receipts Over/(Under) Disbursements	196.44	3,297.08	3,014.35	243.24	59,890.56
Transfers					
Transfers In				4,987.03	4,987.03
Transfers Out		(1,972.68)	(3,014.35)		(4,987.03)
Total Transfers		(1,972.68)	(3,014.35)	4,987.03	
Excess/(Deficit) after Transfers	196.44	1,324.40		5,230.27	59,890.56
Balances - August 1, 2017	29,046.68				85,602.49
Balances - December 31, 2022	\$ 29,243.12	\$ 1,324.40	\$	\$ 5,230.27	\$ 145,493.05