



Alabama Department of Examiners of Public Accounts

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

July 1, 2017 through March 31, 2023

Filed: January 26, 2024

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

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Department of
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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, Cullman County, Alabama, for the period of July 1, 2017 through March 31, 2023. 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
Cullman County, Alabama
July 1, 2017 through March 31, 2023**

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 Matt Gentry served as Sheriff during the examination period.

RESULTS OF THE EXAMINATION

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

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 Joshua D. Taylor, Audit Manager and Roderick Edwards, Examiner.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Office of Sheriff Cullman County, Alabama July 1, 2017 through March 31, 2023

The Office of Sheriff, Cullman 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 and County prisoners housed in the county jail. The Sheriff operates a Work Release Program under the authority of the ***Code of Alabama 1975***, Section 14-8-31, and the ***Code of Alabama 1975***, Section 45-22-232.01, which authorizes the establishment of a joint State-County work release program. The Sheriff is also responsible for administering the Sheriff’s Fund which accounts for sales of pistol permits under the authority of the ***Code of Alabama 1975***, Section 45-22-233. The Sheriff operates a jail store under the authority of the ***Code of Alabama 1975***, Section 45-22-232, and is also responsible for other miscellaneous receipts as well as serving executions.

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Cullman County, Alabama, for the period July 1, 2017 through March 31, 2023.

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

Fees and Commissions – accounts for the receipt and disbursement of funds for the service of civil papers and court orders summons by the Sheriff.

Executions – accounts for the receipt and disbursement of judgements and court costs obtained through the service of executions by the Sheriff.

Extraditions – accounts for reimbursements from the State of Alabama for expenses incurred by the Sheriff for transporting felony prisoners to state facilities.

Deputy Salary Reimbursements – accounts for the salary reimbursements received from Dodge City and Holly Pond townships.

Inmate Records Requests – accounts for the receipt and disbursement of amounts received for copies of inmate records.

- ◆ **Sheriff's Fund** – accounts for the receipt and disbursement of pistol permit fees as authorized by the ***Code of Alabama 1975***, Section 45-22-233. The Sheriff is authorized to expend these funds for law enforcement purposes in Cullman County.
- ◆ **Jail Store Fund** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use and for commissions on pay telephones located in the jail pursuant to the ***Code of Alabama 1975***, Section 45-22-232. The proceeds are to be expended for jail or law enforcement purposes.
- ◆ **911 Building Fund** – accounts for the receipt and disbursement of funds received for the annual rent of leased space through an agreement with the Cullman County E-911 Board of Commissioners.
- ◆ **Work Release Fund** – accounts for the receipt and disbursement of wages of the inmates participating in the work release program as authorized by the ***Code of Alabama 1975***, Sections 14-8-30 through 14-8-44 and the ***Code of Alabama 1975***, Section 45-22-232.01.
- ◆ **Prisoners' Money on Deposit** – accounts for money received from inmates at the time of arrest and money received on behalf of the inmate while incarcerated. The inmates' money is held for purchases made from the Jail Store. Unused funds are returned to the inmate upon their release.
- ◆ **General Discretionary Fund** – accounts for receipt and disbursement of court fees as authorized by the ***Code of Alabama 1975***, Section 45-22-81. The Sheriff is authorized to expend these funds for law enforcement purposes in Cullman County
- ◆ **Pre-Trial Drug Seizure Fund** – accounts for monies seized during the arrest of an individual in order to provide for safekeeping until the case is resolved.
- ◆ **Federal Drug Seizure Fund** – accounts for the Sheriff's portion of proceeds of federally seized property.
- ◆ **Special Projects Fund** – accounts for the receipt and disbursement of donations and raffle ticket sales received during the annual rodeo sponsored by the Sheriff's Department as authorized by the ***Code of Alabama 1975***, Section 45-22-231.01. The funds are used for rodeo expenses, training conference expenses and law enforcement equipment.

- ◆ **Drug Enforcement Fund** – accounts for the receipt and disbursement of proceeds of seized cash and assets that have been liquidated as a result of violations of State narcotics statutes. These funds are expended for drug enforcement purposes.
- ◆ **County Bail Bond Fund** – accounts for the receipt and disbursement of proceeds of bail bond fees and court fines as authorized by the ***Code of Alabama 1975***, Section 12-19-311. These funds are to be spent for the operation of the jail.
- ◆ **Municipal Bail Bond Fund** – accounts for the receipt and disbursement of proceeds of municipal bail bond fees.
- ◆ **Sex Offender Fund** – accounts for the receipt and disbursement of sex offender registration fees as provided by the ***Code of Alabama 1975***, Section 15-20A-22.
- ◆ **Sheriff's Discretionary Fund** – accounts for the receipt and disbursement of allowances or other amounts received by the Sheriff for feeding prisoners as authorized by Amendment 943 of the ***Constitution of Alabama 1901***. These funds are to be used by the Sheriff for the feeding of prisoners in the county jail. Any funds in this fund over the amounts needed for feeding prisoners may be used by the Sheriff for law enforcement purposes and for the operation of the Office of Sheriff.
- ◆ **Narcotics Enforcement Team Fund** – accounts for money transferred from the Drug Enforcement Fund and amounts received from other law enforcement agencies, as well as amounts received from the County Commission and the Office of Circuit Clerk.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2017 through March 31, 2023

	General Office Fund	Sheriff's Fund	Jail Store Fund	911 Building Fund	Work Release Fund	Prisoners' Money on Deposit	General Discretionary Fund	Pre-Trial Drug Seizure Fund	Federal Drug Seizure Fund
Receipts									
Food and Service Allowances	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salary Reimbursements	380,000.60	32,680.03							37,696.97
Fees and Commissions	8,278.00			365,599.83					
Pistol Permit Fees		1,595,370.00							
Sex Offender Registration Fees									
Cullman County Commission			1,604,074.42						
Court Fees							100,553.37		
Rental Fees				1,052,616.99					
Bail Bond Fees									
Removal of Prisoners	310,341.00								
Interest		3,906.46	5,125.57	2,276.30	1,429.49				99.42
Commissions on Telephones			940,667.58						
Commissions on Vending Machines			752,043.82						
Social Security Incentive Payments			70,200.00						
Insurance Settlement for Damaged Vehicles			703,877.79						
Inmate Wages					3,822,705.29				
Funds Received for Prisoners			3,244,304.17			4,759,150.77			
Confiscated Property on Deposit								63,855.74	38,184.11
Proceeds from Sale of Confiscated Property									
Restitution									
Donations, Refunds and Miscellaneous	52,358.19	29,994.41	632,093.89	309,542.32			300.00	208.19	41,954.66
Rodeo									
Total Receipts	\$ 750,977.79	\$ 1,661,950.90	\$ 7,952,387.24	\$ 1,730,035.44	\$ 3,824,134.78	\$ 4,759,150.77	\$ 100,853.37	\$ 64,063.93	\$ 117,935.16

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2017 through March 31, 2023

	General Office Fund	Sheriff's Fund	Jail Store Fund	911 Building Fund	Work Release Fund	Prisoners' Money on Deposit	General Discretionary Fund	Pre-Trial Drug Seizure Fund	Federal Drug Seizure Fund
<u>Disbursements</u>									
Inmate Food	\$	\$	\$ 243,784.00	\$	\$	\$	\$	\$	\$
County Commission:									
Salaries and Overtime									28,117.99
Service Fees and Reimbursements	364,348.60					170,232.97			
Commissions and Incentives	151,514.12		1,371,518.95						
Removals/Extraditions			338,542.35						
Professional Services		638,635.45		1,060,920.42					
Professional Development Expense		32,226.28		34,709.29					
Circuit and District Clerk									
Municipal Court									
Court Ordered Payments					841,215.81			66,090.10	
Law Enforcement Expenses		401,954.00	3,425,892.28	361,371.78	642,882.43		133,059.58		82,520.71
Sex Offender Related Expenses									
Jail Supplies and Expenses			460,453.30						
Drug Enforcement Expenses									
Equipment Purchases		674,811.06	2,118,133.63	753,167.71					
Rodeo									
Inmate Withdrawals					1,997,525.42	1,066,328.99			
Payments to Contractors						3,614,656.17			
Miscellaneous	108.00	17,130.34							
Total Disbursements	515,970.72	1,764,757.13	7,958,324.51	2,210,169.20	3,481,623.66	4,851,218.13	133,059.58	66,090.10	110,638.70
Excess of Receipts Over/(Under) Disbursements	235,007.07	(102,806.23)	(5,937.27)	(480,133.76)	342,511.12	(92,067.36)	(32,206.21)	(2,026.17)	7,296.46
<u>Transfers</u>									
Transfers In	70,200.00		325,577.64	384,968.05					
Transfers Out	(305,207.07)		(550,168.05)						(7,500.00)
Total Transfers	(235,007.07)		(224,590.41)	384,968.05					(7,500.00)
Excess/(Deficit) after Transfers		(102,806.23)	(230,527.68)	(95,165.71)	342,511.12	(92,067.36)	(32,206.21)	(2,026.17)	(203.54)
Balances - July 1, 2017		623,673.70	807,627.27	291,503.82	168,478.47	240,125.80	50,933.58	17,103.38	1,607.21
Balances - March 31, 2023	\$	\$ 520,867.47	\$ 577,099.59	\$ 196,338.11	\$ 510,989.59	\$ 148,058.44	\$ 18,727.37	\$ 15,077.21	\$ 1,403.67

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2017 through March 31, 2023

	Special Projects Fund	Drug Enforcement Fund	County Bail Bond Fund	Municipal Bail Bond Fund	Sex Offender Fund	Sheriff's Discretionary Fund	Narcotics Enforcement Team Fund	Totals
Receipts								
Food and Service Allowances	\$	\$	\$	\$	\$	\$ 1,260,338.00	\$	\$ 1,260,338.00
Salary Reimbursements								450,377.60
Fees and Commissions								373,877.83
Pistol Permit Fees								1,595,370.00
Sex Offender Registration Fees					44,410.00			44,410.00
Cullman County Commission								1,604,074.42
Court Fees					784.49			101,337.86
Rental Fees								1,052,616.99
Bail Bond Fees			139,708.88	4,550.00				144,258.88
Removal of Prisoners								310,341.00
Interest	1,975.64	100.72			3.77	121.12	0.69	15,039.18
Commissions on Telephones								940,667.58
Commissions on Vending Machines								752,043.82
Social Security Incentive Payments								70,200.00
Insurance Settlement for Damaged Vehicles								703,877.79
Inmate Wages								3,822,705.29
Funds Received for Prisoners								8,003,454.94
Confiscated Property on Deposit								102,039.85
Proceeds from Sale of Confiscated Property		9,492.55						9,492.55
Restitution		71,320.60						71,320.60
Donations, Refunds and Miscellaneous	170,850.21	34,005.16	315.00	523.14	31.00	3,757.06		1,275,933.23
Rodeo	1,216,483.14							1,216,483.14
Total Receipts	\$1,389,308.99	\$ 114,919.03	\$ 140,023.88	\$ 5,073.14	\$ 45,229.26	\$ 1,264,216.18	\$ 0.69	\$23,920,260.55

Schedule of Cash Receipts, Disbursements and Balances
July 1, 2017 through March 31, 2023

	Special Projects Fund	Drug Enforcement Fund	County Bail Bond Fund	Municipal Bail Bond Fund	Sex Offender Fund	Sheriff's Discretionary Fund	Narcotics Enforcement Team Fund	Totals
Disbursements								
Inmate Food	\$	\$	\$	\$	\$	\$ 1,175,990.05	\$	\$ 1,419,774.05
County Commission:								
Salaries and Overtime								28,117.99
Service Fees and Reimbursements								534,581.57
Commissions and Incentives								1,523,033.07
Removals/Extraditions								338,542.35
Professional Services								1,699,555.87
Professional Development Expense	10,920.44	24,500.60						102,356.61
Circuit and District Clerk			33,820.00	525.00				34,345.00
Municipal Court			1,610.00	4,480.00				6,090.00
Court Ordered Payments								907,305.91
Law Enforcement Expenses	279,619.65		200.36			2,888.96		5,330,389.75
Sex Offender Related Expenses					44,591.18			44,591.18
Jail Supplies and Expenses								460,453.30
Drug Enforcement Expenses		158,635.44					399.05	159,034.49
Equipment Purchases	138,785.91	16,450.26	56,369.82					3,757,718.39
Rodeo	555,017.37							555,017.37
Inmate Withdrawals								3,063,854.41
Payments to Contractors								3,614,656.17
Miscellaneous	255,468.10	3,748.45	690.00	88.14	638.08	7,132.22		285,003.33
Total Disbursements	1,239,811.47	203,334.75	92,690.18	5,093.14	45,229.26	1,186,011.23	399.05	23,864,420.81
Excess of Receipts Over/(Under) Disbursements	149,497.52	(88,415.72)	47,333.70	(20.00)		78,204.95	(398.36)	(130,362.35)
Transfers								
Transfers In	475.00	82,528.57				25,000.00		888,749.26
Transfers Out		(475.00)				(25,000.00)	(399.14)	(888,749.26)
Total Transfers	475.00	82,053.57					(399.14)	
Excess/(Deficit) after Transfers	149,972.52	(6,362.15)	47,333.70	(20.00)		78,204.95	(797.50)	(212,491.78)
Balances - July 1, 2017	123,146.58	20,909.38	28,797.22	70.00			797.50	2,374,773.91
Balances - March 31, 2023	\$ 273,119.10	\$ 14,547.23	\$ 76,130.92	\$ 50.00	\$	\$ 78,204.95	\$	\$ 2,162,282.13