



Alabama Department of Examiners of Public Accounts

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

October 1, 2018 through September 30, 2023

Filed: May 31, 2024

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
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, Fayette County, Alabama, for the period of October 1, 2018 through September 30, 2023, by Examiners Amanda B. Hynds, Kala Williams and Sarah Wyatt. I, Amanda B. Hynds, 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,

Amanda B. Hynds
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

**Office of Sheriff
Fayette County, Alabama
October 1, 2018 through September 30, 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 Rodney Ingle served as Sheriff from the beginning of the examination period through January 13, 2019. Honorable Byron Yerby served as Sheriff from January 14, 2019 through the remainder of 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 Officials were invited to an exit conference to discuss the results of the examination. Byron Yerby, Sheriff, attended the exit conference. Representing the Department of Examiners of Public Accounts were Joshua D. Taylor Audit Manager; Amanda Hynds, Examiner; Kala Williams, Examiner and Sarah Wyatt, Examiner.



Department of Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff Fayette County, Alabama October 1, 2018 through September 30, 2023

The Office of Sheriff, Fayette 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 is also responsible for administering the Sheriff’s Pistol Permit Fund, which was established under the authority of the *Code of Alabama 1975*, Section 45-29-232. This fund accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 13A-11-75, and other miscellaneous receipts. The Sheriff operates a jail store under the authority of the *Code of Alabama 1975*, Section 45-29-231. The Sheriff also accounts for removal of prisoners, prisoner’s money on deposit, serving executions, registration fees and other miscellaneous receipts.

The following is a brief summary and description of the different funds that were utilized by the Sheriff for the period October 1, 2018 through September 30, 2023.

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

Executions – accounts for the collections and remittances of judgments and court costs obtained through the service of executions by the Sheriff.

◆ **Pistol Permit Fund** – accounts for the receipt and disbursement of all pistol permit fees as authorized by the *Code of Alabama 1975*, Section 45-29-232 and 13A-11-75. The Sheriff is authorized to expend these funds for law enforcement purposes in Fayette County.

◆ **Jail Store Fund** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use as authorized by the *Code of Alabama 1975*, Section 45-29-231. The proceeds are to be expended for law enforcement purposes.

- ◆ **Sex Offender Fee Fund** – accounts for the receipt and disbursement of the sex offender fee as authorized by the *Code of Alabama 1975*, Section 15-20A-22. The Sheriff is authorized to expend these funds to defray the costs of sex offender registration, notification, tracking or apprehension.
- ◆ **Prisoners' Money on Deposit Fund** – 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.
- ◆ **Inmate Phone Fund** – accounts for the receipt and disbursement of jail telephone commissions to be expended for the operation of the jail and care of the inmates therein.
- ◆ **Bail Bond Fund** – accounts for the receipts of fees from bail bonds payable to the Sheriff in accordance with the *Code of Alabama 1975*, Section 12-19-311. The Sheriff is authorized to expend these funds for the operation of the jail.
- ◆ **Municipal Food Fund** – accounts for the reimbursements from the City of Fayette and Town of Berry for the feeding of city and town prisoners in accordance with a contract between the Fayette County Sheriff, Fayette County Commission, Town of Berry and the City of Fayette.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds from the State for the feeding of prisoners. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$0.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food. Beginning August 1, 2019, 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 pursuant to the *Code of Alabama 1975*, Section 14-6-42.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through September 30, 2023

	General Office Fund	Pistol Permit Fund	Jail Store Fund	Sex Offender Fee Fund	Prisoners' Money on Deposit Fund	Inmate Phone Fund	Bail Bond Fund	Municipal Food Fund	Prisoner Feeding Fund	Totals
Receipts										
Food and Service Allowances	\$	\$	\$	\$	\$	\$	\$		\$ 242,233.15	\$ 242,233.15
Emergency Food and Service Allowance									13,164.52	13,164.52
Town of Berry Feed Bill								8,660.00		8,660.00
City of Fayette Feed Bill								63,010.00		63,010.00
Service Fees	180.00	25.00								205.00
Forfeitures	5,457.60									5,457.60
Pistol Permit Fees		272,700.00								272,700.00
Sex Offender Notification Act Fees				13,382.00						13,382.00
County Commission		93,543.98								93,543.98
Bail Bond Fees							12,294.75			12,294.75
Proceeds from Sale of Equipment	440.00	63,420.00								63,860.00
Commissions on Phone Calls						240,322.98				240,322.98
Commissary Sales			135,280.68							135,280.68
E-Cigarette Sales			2,210.00							2,210.00
Funds Received for Prisoners					996,090.11					996,090.11
Confiscated Property on Deposit	1,480.00									1,480.00
Donations, Refunds and Miscellaneous	9,764.61	94,164.29	22,811.07			5,491.13	50.00	1,873.36	13,306.77	147,461.23
Total Receipts	17,322.21	523,853.27	160,301.75	13,382.00	996,090.11	245,814.11	12,344.75	73,543.36	268,704.44	2,311,356.00
Disbursements										
Law Enforcement Expenses	6,000.00	255,490.32	159,947.87	6,341.50		154,767.57				582,547.26
Fayette County Commission		15,000.00								15,000.00
Inmate and Jail Supplies and Expenses			35,903.78			37,110.00	471.28	12,012.06		85,497.12
Feed Bill Expenses								28,240.97	295,386.89	323,627.86
Equipment Purchases		223,256.73	133,735.67	4,291.54						361,283.94
Vending Supplies			85,740.00							85,740.00
Commissary Purchases					547,295.95					547,295.95
Inmate Withdrawals					115,938.28					115,938.28
Miscellaneous	1,544.28	22,584.44	56,766.49	4,681.59		42,941.40	7,519.99	3,259.67	394.75	139,692.61
Total Disbursements	7,544.28	516,331.49	472,093.81	15,314.63	663,234.23	234,818.97	7,991.27	43,512.70	295,781.64	2,256,623.02
Excess of Receipts Over/(Under) Disbursements	9,777.93	7,521.78	(311,792.06)	(1,932.63)	332,855.88	10,995.14	4,353.48	30,030.66	(27,077.20)	54,732.98
Transfers										
Transfers In			318,585.00						30,927.64	349,512.64
Transfers Out		(80.00)	(3,921.91)		(318,585.00)			(26,925.73)		(349,512.64)
Total Transfers		(80.00)	314,663.09		(318,585.00)			(26,925.73)	30,927.64	
Excess/(Deficit) after Transfers	9,777.93	7,441.78	2,871.03	(1,932.63)	14,270.88	10,995.14	4,353.48	3,104.93	3,850.44	54,732.98
Balances - October 1, 2018	6,906.14	11,664.31	9,462.41	4,161.52	7,545.92	10,116.56	4,824.71			54,681.57
Balances - September 30, 2023	\$ 16,684.07	\$ 19,106.09	\$ 12,333.44	\$ 2,228.89	\$ 21,816.80	\$ 21,111.70	\$ 9,178.19	\$ 3,104.93	\$ 3,850.44	\$ 109,414.55