



# Alabama Department of Examiners of Public Accounts

## *Report on the* **Office of Sheriff** **Choctaw County, Alabama**

September 1, 2017 through July 31, 2023

Filed: June 21, 2024

AUDEMUS JURA NOSTRA DEFENDERE  
ALABAMA STATE HOUSE

*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 Office of Sheriff, Choctaw County, Alabama, for the period of September 1, 2017 through July 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,

A handwritten signature in blue ink, appearing to read 'Shelia L. Levins', is written in a cursive style.

Shelia L. Levins  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**EXAMINER'S SUMMARY**

**Office of Sheriff  
Choctaw County, Alabama  
September 1, 2017 through July 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 Scott Lolley 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 the examination. Representing the Department of Examiners of Public Accounts was Sherry Owen, Audit Manager.

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Department of  
**Examiners of Public Accounts**

**AGENCY OVERVIEW**

**Office of Sheriff  
Choctaw County, Alabama  
September 1, 2017 through July 31, 2023**

The Office of Sheriff, Choctaw 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 canteen, or jail store, under the authority of the *Code of Alabama 1975*, Section 45-12-231. The Sheriff is also responsible for administering the Sheriff’s Pistol Permit Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-12-232, as well as other miscellaneous receipts.

The following is a summary and description of the different funds utilized by the Office of Sheriff, Choctaw County, Alabama, for the period September 1, 2017, through July 31, 2023. The county Jail closed in July 2019. Funds associated with the jail had no activity after said date.

◆ **General Office Fund** – 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.

**Removal of Prisoners** – accounts for reimbursements from the State for the removal of prisoner expenses incurred by the Sheriff in transporting felony prisoners to the State.

**Sex Offender Fees** – accounts for sex offender fees collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. Beginning February 2019, these fees were accounted for in the Sex Offender Registration Fund.

**Telephone Service** – accounts for the County’s portion of receipts from a pay telephone system installed at the county jail. The County Commission and the Sheriff approved a contract for the County to receive 38% of telephone revenues. These funds are remitted to the County monthly.

- ◆ **Pistol Permit Fund** – accounts for the total collections and remittances of pistol permit sales. The *Code of Alabama 1975*, Section 45-12-232, authorizes pistol permits to be sold with the proceeds to be used at the discretion of the Sheriff for law enforcement purposes. This fund also accounts for proceeds bail bond fees, fingerprinting, and proceeds from the sale of essential items (commissary) that the inmates purchase for personal use. The proceeds are to be expended for law enforcement purposes.
- ◆ **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.
- ◆ **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 Commissary Store. Unused funds are returned to the inmate upon their release.
- ◆ **Confiscated Money Fund** – accounts for the receipts and disbursements of confiscated money.
- ◆ **Guardianship Fund** – accounts for the receipt and disbursement of funds held in the sheriff's appointed capacity of general conservator for Choctaw County as authorized by the *Code of Alabama 1975*, Sections 26-2-27 and/or 26-2-50.
- ◆ **Restitution Fund** – accounts for restitution held on behalf of Alabama Fish and Game Warden.
- ◆ **Sex Offender Registration Fund** – accounts for the receipt and disbursement of fees received for sex offender registrations as authorized the *Code of Alabama 1975*, Section 15-20A-22.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of State and County prisoners. This fund was opened in August 2019 to accommodate balances remaining in the Municipal Feeding Fund and the State Feeding Fund.
- ◆ **Municipal Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of municipal prisoners. The Sheriff received funds from the municipalities for preparing and serving the food for municipal prisoners.
- ◆ **State Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of State and County prisoners beginning September 2018. 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.

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# *Financial Information*

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

	General Office Fund	Pistol Permit Fund	Work Release Fund	Prisoners' Money on Deposit	Confiscated Money Fund	Guardianship Funds
<b>Receipts</b>						
Food and Service Allowance	\$ 38,322.80					
Pistol Permit Fees		250,762.87				
Sheriff Fees		2,307.50				
Bail Bond Fees		10,266.00				
Sex Offenders Fees	1,795.00					
Jail Telephone Commissions	12,485.79					
Extraditions and Prisoner Removal	600.00	3,010.30				
Restitution						
Grants		6,100.00				
Inmate Receipts/Wages				162.97		
Commissary Sales		4,581.03		37,201.39		
Confiscated Property on Deposit					39,608.19	
Donations, Refunds, Interest and Miscellaneous	12,752.77	31,581.45	80.35	242.95	28.40	5.23
Total Receipts	65,956.36	308,609.15	80.35	37,607.31	39,636.59	5.23
<b>Disbursements</b>						
Sheriff Scott Lolley - Feed Bill	29,281.60					
County Commission - Sheriff Fees	10,824.65					
County Commission - Telephone Commissions	8,915.97					
Law Enforcement Expense		164,675.11				
Inmate Feeding Expenses						
Legal Fees		167,580.18				
Extraditions and Prisoner Removal Expense		14,839.50				
Commissary Expenses				31,621.79		
Inmate Withdrawals and Expenses				2,501.20		
Drug Enforcement Expenses					12,973.00	
Court Ordered Payments						14,607.53
Miscellaneous	14,648.10		672.38	1,420.86	1,006.03	
Total Disbursements	63,670.32	347,094.79	672.38	35,543.85	13,979.03	14,607.53
Excess of Receipts Over/(Under) Disbursements	2,286.04	(38,485.64)	(592.03)	2,063.46	25,657.56	(14,602.30)
<b>Transfers</b>						
Transfers In						
Transfers Out						
Total Transfers						
Excess/(Deficit) after Transfers	2,286.04	(38,485.64)	(592.03)	2,063.46	25,657.56	(14,602.30)
Balances - September 1, 2017	5.00	101,697.81	9,779.38	3,198.32	2,691.66	14,602.30
Balances - July 31, 2023	\$ 2,291.04	\$ 63,212.17	\$ 9,187.35	\$ 5,261.78	\$ 28,349.22	\$

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

	Restitution Fund	Sex Offender Registration Fund	Prisoner Feeding Fund	Municipal Feeding Fund	State Feeding Fund	Totals
<b>Receipts</b>						
Food and Service Allowance	\$	\$	\$ 3,833.24	\$ 3,089.85	\$ 15,970.25	\$ 61,216.14
Pistol Permit Fees						250,762.87
Sheriff Fees						2,307.50
Bail Bond Fees						10,266.00
Sex Offenders Fees		6,325.10				8,120.10
Jail Telephone Commissions						12,485.79
Extraditions and Prisoner Removal						3,610.30
Restitution	500.00					500.00
Grants						6,100.00
Inmate Receipts/Wages						162.97
Commissary Sales						41,782.42
Confiscated Property on Deposit						39,608.19
Donations, Refunds, Interest and Miscellaneous						44,691.15
Total Receipts	500.00	6,325.10	3,833.24	3,089.85	15,970.25	481,613.43
<b>Disbursements</b>						
Sheriff Scott Lolley - Feed Bill						29,281.60
County Commission - Sheriff Fees						10,824.65
County Commission - Telephone Commissions						8,915.97
Law Enforcement Expense						164,675.11
Inmate Feeding Expenses			2,923.26	385.79	12,412.72	15,721.77
Legal Fees						167,580.18
Extraditions and Prisoner Removal Expense						14,839.50
Commissary Expenses						31,621.79
Inmate Withdrawals and Expenses						2,501.20
Drug Enforcement Expenses						12,973.00
Court Ordered Payments						14,607.53
Miscellaneous		62.27	176.26	216.01	216.01	18,417.92
Total Disbursements		62.27	3,099.52	601.80	12,628.73	491,960.22
Excess of Receipts Over/(Under) Disbursements	500.00	6,262.83	733.72	2,488.05	3,341.52	(10,346.79)
<b>Transfers</b>						
Transfers In			5,781.56			5,781.56
Transfers Out				(2,440.04)	(3,341.52)	(5,781.56)
Total Transfers			5,781.56	(2,440.04)	(3,341.52)	
Excess/(Deficit) after Transfers	500.00	6,262.83	6,515.28	48.01		(10,346.79)
Balances - September 1, 2017						131,974.47
Balances - July 31, 2023	\$ 500.00	\$ 6,262.83	\$ 6,515.28	\$ 48.01	\$	\$ 121,627.68