



# Alabama Department of Examiners of Public Accounts

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

October 1, 2017 through June 30, 2023

Filed: July 5, 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, Winston County, Alabama, for the period of October 1, 2017 through June 30, 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,

Kimberly A. Swafford  
Examiner of Public Accounts

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## *Table of Contents*

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	<i>Page</i>
<b>Examiner's Summary</b>	A
Contains items pertaining to the purpose, scope and results of the examination.	
<b>Agency Overview</b>	C
Contains information pertaining to the organization and operation of the Office of Sheriff.	
<b>Schedule of State and Local Compliance and Other Findings</b>	E
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
<b>Financial Information</b>	1
Exhibit #1      Schedule of Cash Receipts, Disbursements and Balances	2

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Department of  
**Examiners of Public Accounts**

**EXAMINER'S SUMMARY**

**Office of Sheriff  
Winston County, Alabama  
October 1, 2017 through June 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 Tommy Moore served as Sheriff from the beginning of the examination period through December 31, 2019. Honorable Horace Moore served as Sheriff from January 1, 2020 through January 15, 2023. Honorable Caleb Snoddy served as Sheriff from January 16, 2023 through the remainder of the examination period.

**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**

- ◆ 2023-001: The Sheriff operated a jail store without statutory authority. This finding was previously reported as Finding 2005-001.
- ◆ 2023-002: The Sheriff did not properly receipt and deposit money timely in all funds.

**EXIT CONFERENCE**

The Officials were invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were Denise Olive, Audit Manager and Kimberly Swafford, Examiner.





Department of  
**Examiners of Public Accounts**

**AGENCY OVERVIEW**

**Office of Sheriff  
Winston County, Alabama  
October 1, 2017 through June 30, 2023**

The Office of Sheriff, Winston 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 Work Release Program under the authority of the *Code of Alabama 1975*, Section 14-8-31, 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 pursuant to Act Number 79-526, Acts of Alabama, pages 945-946, and 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, Winston County, Alabama, for the period October 1, 2017 through June 30, 2023.

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

**Food and Service Allowance** – accounts for the receipt and disbursement of funds for the feeding of prisoners prior to July 2018. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food.

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

**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.

◆ **Sheriff’s Law Enforcement Fund** – accounts for the receipt and disbursement of all pistol permit fees as authorized by Act Number 79-526, Acts of Alabama, pages 945-946. The Sheriff is authorized to expend these funds for law enforcement purposes and in the discharge of the Sheriff’s office as he sees fit. Incentive payments received from the Social Security Administration and other miscellaneous receipts are also accounted for in this fund.

- ◆ **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. The proceeds are to be expended for law enforcement purposes.
- ◆ **Jail Inmate Commissary Fund** – accounts for inmate’s personal money held on deposit with the Sheriff. In addition to the money received from inmates when arrested, money received from inmates’ relatives and other sources are deposited into this fund. The inmate may use this money for commissary purchases of food and personal hygiene items.
- ◆ **Feed Bill Municipal Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning in July 2018. The Sheriff receives a contracted amount per day from the various cities in Winston County for preparing and serving food to the municipal prisoners housed in the County jail.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning in July 2018. The Sheriff received from the State \$2.25 per day per prisoner as a food allowance as set out in the *Code of Alabama 1975*, Section 14-6-62.
- ◆ **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 Fund** – accounts for the inmates’ share of wages earned while participating in the work release program.
- ◆ **Reserve Program Fund** – accounts for receipts and disbursements of donations received for conducting law enforcement training seminars.
- ◆ **Registration Fees Fund** – accounts for the receipt and disbursement of fees received for adult sex offender registrations in the amount of ten dollars (\$10) to each registering agency where the offender resides, as authorized by the *Code of Alabama 1975*, Section 15-20A-22.
- ◆ **Awarded Seizure 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.
- ◆ **Abandoned Monies Fund** – accounts for unclaimed monies held by the Sheriff’s Office.
- ◆ **Guardianship Fund** – accounts for the receipt and disbursement of funds held in the sheriff’s appointed capacity of general conservator for Winston County as authorized by the *Code of Alabama 1975*, Sections 26-2-27 and/or 26-2-50.

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*Schedule of State and Local  
Compliance and Other Findings*

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***Schedule of State and Local Compliance and Other Findings***  
***October 1, 2017 through June 30, 2023***

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Ref. No.	Finding/Noncompliance
2023-001	<p><b><u>Finding:</u></b> The <i>Code of Alabama 1975</i>, Sections 36-22-1 through 36-22-19, provides the general provisions for the operation of the Office of Sheriff. Areas of operation in the Sheriff's office not addressed in the general provisions are established by the passage of local legislation. During the examination, it was noted that the Sheriff's Office operated a jail store. Local legislation was not obtained for the operation of the store. As a result, the Sheriff operated a jail store without statutory authority. This finding was previously reported as Finding 2005-001.</p> <p><b><u>Recommendation:</u></b> The Sheriff should seek local legislation to provide proper statutory authority to operate the jail store.</p>
2023-002	<p><b><u>Finding:</u></b> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Sheriff to establish internal control procedures to include a control environment that provides reasonable assurance that the statutorily required functions of the office are met. These controls include the issuance of receipts and timely deposits of all money collected. Testing revealed receipts were not always issued for money received and deposits were not always made timely. The Sheriff failed to establish procedures to ensure all money was receipted and deposited in a timely manner. As a result, money not properly receipted and deposited timely into the bank account was at risk of loss or theft.</p> <p><b><u>Recommendation:</u></b> The Sheriff should implement procedures to ensure that all money is receipted and deposited timely and intact.</p>

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# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances***  
***October 1, 2017 through June 30, 2023***

	General Office Account	Sheriff's Law Enforcement Fund	Jail Store Fund	Jail Inmate Commissary Fund	Kitchen Municipal Fund	Prisoner Feeding Fund	Work Release Fund
<b>Receipts</b>							
Food and Service Allowances	\$ 576.00	\$	\$	\$	\$ 18,243.25	\$ 383,478.65	\$
Dues and Subscriptions	22,320.00						
Forest Run	17,035.00						
Service/Transport Fees	5,379.23						
Pistol Permit Fee		356,115.00					
Bail Bond Fees		13,550.03					
Interest		1,135.09					
Social Security Incentive Payments		7,800.00					
Vending Commissions			109,340.23	1,338,076.19			
Inmate Wages							1,694,696.12
Sex Offender Registration Fees							
Seizures							
Sale of Equipment							8,001.00
Donations, Refunds and Miscellaneous	18,101.32	13,754.53	771.12	1,160.04	133.98		3,149.75
Grant	89,865.00	35,300.00					
Guardianships per Court Orders							
Total Receipts	153,276.55	427,654.65	110,111.35	1,339,236.23	18,377.23	383,478.65	1,705,846.87
<b>Disbursements</b>							
Winston County General Fund	134,344.83						234,792.11
Law Enforcement Expenses		235,576.93					
Kitchen Expenses					15,767.32	383,256.90	
Jail Operation Expenses			118,985.67				
Vending Supplies			220,479.86				
Inmate Refunds				157,407.07			
Commissary Services				457,540.69			
Equipment Purchases		43,726.62					
Work Release Expenses							319,730.90
Inmate Withdrawals							14,099.41
DHR/Child Support							12,194.29
Medical							
County Commission	952.90			220,440.69			
Circuit Clerk				1,371.40			
Miscellaneous	15,813.72				1,896.34		114.98
Guardianship Disbursements							
Total Disbursements	151,111.45	279,303.55	339,465.53	836,759.85	17,663.66	383,256.90	580,931.69
Excess of Receipts Over/(Under) Disbursements	\$ 2,165.10	\$ 148,351.10	\$ (229,354.18)	\$ 502,476.38	\$ 713.57	\$ 221.75	\$ 1,124,915.18

**Schedule of Cash Receipts, Disbursements and Balances**  
**October 1, 2017 through June 30, 2023**

	General Office Account	Sheriff's Law Enforcement Fund	Jail Store Fund	Jail Inmate Commissary Fund	Kitchen Municipal Fund	Prisoner Feeding Fund	Work Release Fund
<b>Transfers</b>							
Transfers In	\$ 71.00	\$	\$ 496,719.80	\$	\$ 627.00	\$	\$
Transfers Out	(2,237.10)	(71.00)	(183.00)	(494,926.70)			(1,154,589.56)
Total Transfers	(2,166.10)	(71.00)	496,536.80	(494,926.70)	627.00		(1,154,589.56)
Excess/(Deficit) after Transfers	(1.00)	148,280.10	267,182.62	7,549.68	1,340.57	221.75	(29,674.38)
Balances - October 1, 2017	1.00	52,601.78	52,559.25	35,286.94			82,406.33
Balances - June 30, 2023	\$	\$ 200,881.88	\$ 319,741.87	\$ 42,836.62	\$ 1,340.57	\$ 221.75	\$ 52,731.95

**Schedule of Cash Receipts, Disbursements and Balances**  
**October 1, 2017 through June 30, 2023**

	Prisoners' Money on Deposit	Reserve Program Fund	Registration Fees Fund	Awarded Seizures Fund	Abandoned Monies Fund	Guardianship Funds	Totals
<b>Receipts</b>							
Food and Service Allowances	\$	\$	\$	\$	\$	\$	\$ 402,297.90
Dues and Subscriptions							22,320.00
Forest Run							17,035.00
Service/Transport Fees							5,379.23
Pistol Permit Fee							356,115.00
Bail Bond Fees							13,550.03
Interest					21.61		1,156.70
Social Security Incentive Payments							7,800.00
Vending Commissions							1,447,416.42
Inmate Wages							1,694,696.12
Sex Offender Registration Fees			17,618.86				17,618.86
Seizures				25,647.24			25,647.24
Sale of Equipment							8,001.00
Donations, Refunds and Miscellaneous	13,093.44	6,813.09		2,895.00			59,872.27
Grant				7,273.15			132,438.15
Guardianships per Court Orders						231,698.79	231,698.79
Total Receipts	13,093.44	6,813.09	17,618.86	35,815.39	21.61	231,698.79	4,443,042.71
<b>Disbursements</b>							
Winston County General Fund							369,136.94
Law Enforcement Expenses		6,172.08	9,600.20	37,382.55			288,731.76
Kitchen Expenses							399,024.22
Jail Operation Expenses							118,985.67
Vending Supplies							220,479.86
Inmate Refunds							157,407.07
Commissary Services							457,540.69
Equipment Purchases							43,726.62
Work Release Expenses							319,730.90
Inmate Withdrawals	943,386.57						957,485.98
DHR/Child Support	114,093.29						126,287.58
Medical	700.00						700.00
County Commission							221,393.59
Circuit Clerk	85,097.85						86,469.25
Miscellaneous	13,197.66		57.30				31,080.00
Guardianship Disbursements						215,379.12	215,379.12
Total Disbursements	1,156,475.37	6,172.08	9,657.50	37,382.55		215,379.12	4,013,559.25
Excess of Receipts Over/(Under) Disbursements	\$ (1,143,381.93)	\$ 641.01	\$ 7,961.36	\$ (1,567.16)	\$ 21.61	\$ 16,319.67	\$ 1,549,488.90



***Schedule of Cash Receipts, Disbursements and Balances***  
***October 1, 2017 through June 30, 2023***

	<b>Prisoners' Money on Deposit</b>	<b>Reserve Program Fund</b>	<b>Registration Fees Fund</b>	<b>Awarded Seizures Fund</b>	<b>Abandoned Monies Fund</b>	<b>Guardianship Funds</b>	<b>Totals</b>
<b>Transfers</b>							
Transfers In	\$ 1,154,589.56	\$	\$	\$	\$	\$	\$ 1,652,007.36
Transfers Out							(1,652,007.36)
Total Transfers	1,154,589.56						
Excess/(Deficit) after Transfers	11,207.63	641.01	7,961.36	(1,567.16)	21.61	16,319.67	394,899.34
Balances - October 1, 2017	214.18	1,219.90	6,275.37	4,251.03	2,825.83		237,641.61
Balances - June 30, 2023	\$ 11,421.81	\$ 1,860.91	\$ 14,236.73	\$ 2,683.87	\$ 2,847.44	\$ 16,319.67	\$ 632,540.95