



Alabama Department of Examiners of Public Accounts

Report on the **Rehabilitation Board** **Lawrence County, Alabama**

December 1, 2019 through December 31, 2023

Filed: August 30, 2024

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



State of Alabama
Department of
Examiners of Public Accounts

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Rachel Laurie Riddle
Chief Examiner

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Rehabilitation Board, Lawrence County, Alabama, for the period December 1, 2019 through December 31, 2023, by Examiners Kimberly Swafford and Jacob Perdue. I, Kimberly Swafford, 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,

Kimberly A. Swafford
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Examiner's Summary	A
Contains items pertaining to the purpose, scope and results of the examination.	
Agency Overview	B
Contains information pertaining to the organization and operation of the Rehabilitation Board.	
Financial Information	1
Exhibit #1 Schedule of Cash Receipts, Disbursements and Balances	2
Additional Information	3
Exhibit #2 Members of the Rehabilitation Board	4



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EXAMINER'S SUMMARY

**Rehabilitation Board
Lawrence County, Alabama
December 1, 2019 through December 31, 2023**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Rehabilitation Board, Lawrence County, Alabama, (hereinafter referred to as the “Board”) and a review of the Board’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 Board’s operating authority. The Board’s financial information for the examination period is contained in Exhibit 1. The members of the Board are listed on Exhibit 2.

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 shown on Exhibit 2 were invited to an exit conference to discuss the results of the examination. Max Sanders, Sheriff and Administrator of the Board, attended the exit conference. Representing the Department of Examiners of Public Accounts were Denise H. Olive, Audit Manager; Kimberly Swafford, Examiner and Jacob Perdue, Examiner.



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AGENCY OVERVIEW

**Rehabilitation Board
Lawrence County, Alabama
December 1, 2019 through December 31, 2023**

The Rehabilitation Board, Lawrence County, Alabama, (hereinafter referred to as the “Board”) administers the work release program in the county as prescribed by the *Code of Alabama 1975*, Section 45-40-233.40 through 45-40-233.51. The Rehabilitation Board is comprised of the Sheriff, Judge of Probate, and the County Commission. Twenty-five percent (25%) of the inmates’ gross earnings is retained by the Rehabilitation Board to pay for costs incidental to the inmates’ confinement. Pursuant to the governing statute, the board adopted policies that twenty-five percent (25%) of the inmates’ gross earnings could be expended for law enforcement purposes and jail operations. The remainder of the inmate’s earnings shall be credited to his or her account in a local bank, and upon his or her release from confinement shall be turned over to the inmate. Alternatively, the Board may elect to turn the remainder of the inmate’s earnings over to his or her family to be used by them in their support while the inmate is confined, provided the inmate gives written consent to this procedure prior to the inmate’s release into the work release program.

The following is a brief summary and description of the different funds that were utilized by the Board for the period December 1, 2019 through December 31, 2023.

- ◆ **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 45-40-233.40 through 45-40-233.51. The Sheriff was authorized to spend the 25% withheld from each inmate’s gross salary for law enforcement purposes and operation of the jail.
- ◆ **Prisoners’ Money on Deposit** – accounts for the inmate’s share of wages earned while participating in the work release program.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
December 1, 2019 through December 31, 2023

	Work Release Fund	Prisoners' Money on Deposit	Total
<u>Receipts</u>			
Inmate Wages	\$ 440,456.94	\$	\$ 440,456.94
Child Support	139.94		139.94
Bail Bond Fees	21,445.42		21,445.42
Miscellaneous	14,068.91	1,879.61	15,948.52
Total Receipts	<u>476,111.21</u>	<u>1,879.61</u>	<u>477,990.82</u>
<u>Disbursements</u>			
Inmate Withdrawals		296,836.33	296,836.33
Payments to Courts	32,728.93		32,728.93
Supplies and Expenses	181,471.04		181,471.04
Equipment	23,265.09		23,265.09
Other	875.87	1,879.29	2,755.16
Total Disbursements	<u>238,340.93</u>	<u>298,715.62</u>	<u>537,056.55</u>
Excess of Receipts Over/(Under) Disbursements	<u>237,770.28</u>	<u>(296,836.01)</u>	<u>(59,065.73)</u>
<u>Transfers</u>			
Transfers In		296,836.01	296,836.01
Transfers Out	(296,836.01)		(296,836.01)
Total Transfers	<u>(296,836.01)</u>	<u>296,836.01</u>	
Excess/(Deficit) after Transfers		(59,065.73)	(59,065.73)
Balances - December 1, 2019		64,534.65	64,534.65
Balances - December 31, 2023	<u>\$ 5,468.92</u>	<u>\$</u>	<u>5,468.92</u>

Additional Information

Members of the Rehabilitation Board
December 1, 2019 through December 31, 2023

<u>Board Members</u>		<u>Term Expires</u>
Hon. Greg Dutton	Judge of Probate, Chairman of the Board	2027
Hon. Max Sanders	Sheriff, Administrator of the Board	2027
Hon. Jesse Byrd	Member	2022
Hon. Norman Poole	Member	2026
Hon. Kyle Pankey	Member	2026
Hon. Bobby Burch	Member	2026
Hon. Joey Hargrove	Member	Deceased