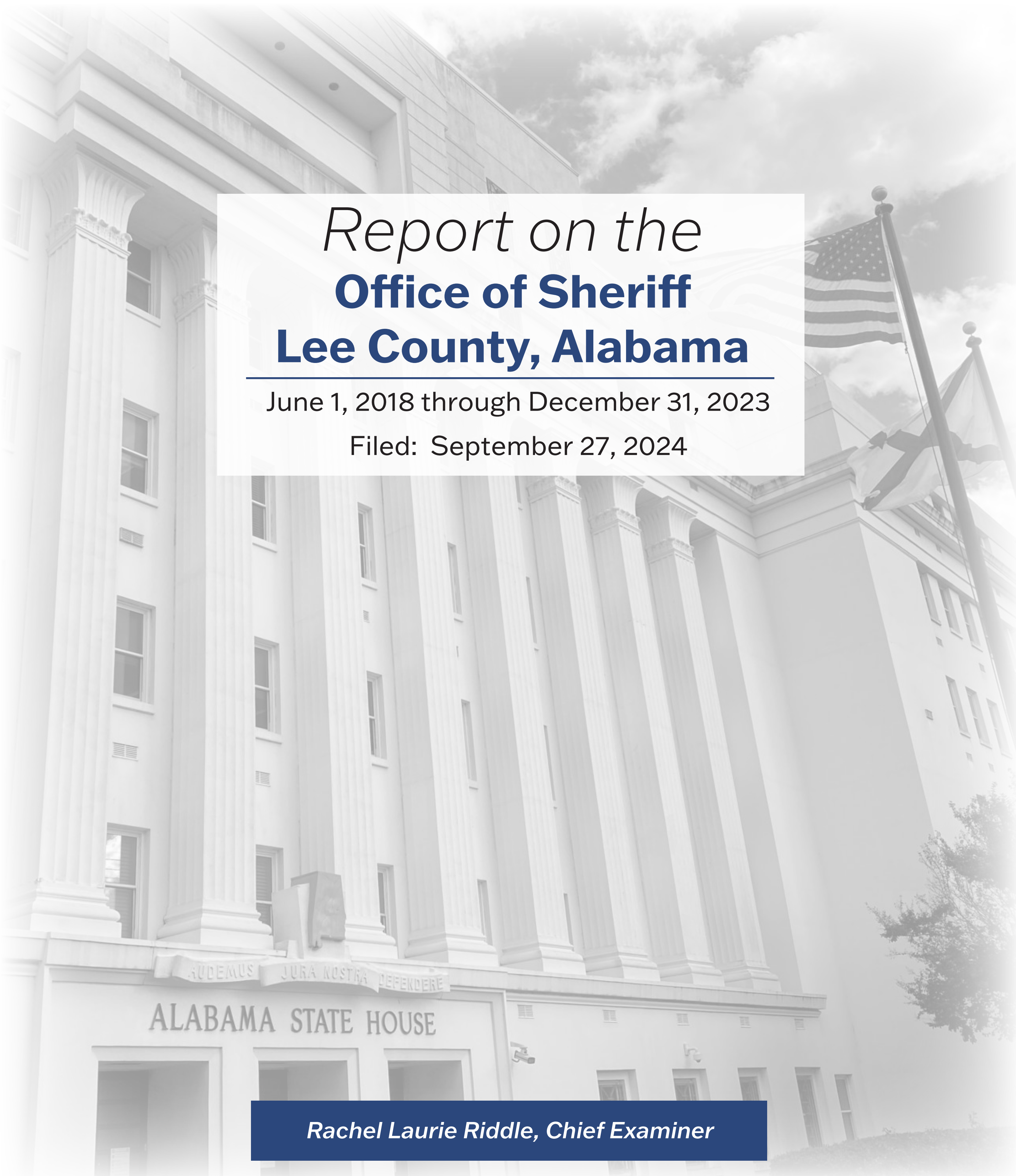
Alabama Department of Examiners of Public Accounts



Report on the

Office of Sheriff
Lee County, Alabama

June 1, 2018 through December 31, 2023

Filed: September 27, 2024

Rachel Laurie Riddle, Chief Examiner

State of Alabama
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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 Office of Sheriff, Lee County, Alabama, for the period of June 1, 2018 through December 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,

Jimmy Flowers

Jimmy Flowers
Examiner of Public Accounts

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Department of

Examiners of Public Accounts

EXAMINER'S SUMMARY

Office of Sheriff
Lee County, Alabama
June 1, 2018 through December 31, 2023

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Lee County, Alabama, (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 Jay Jones served as Sheriff during the examination period.

RESULTS OF THE EXAMINATION

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

Finding

- ♦ 2023-001: The Sheriff failed to make deposits timely. This finding was previously reported as Finding 2018-001and Finding 2014-001.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were Netteah K. Durham, Audit Manager and Jimmy Flowers, Examiner.

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AGENCY OVERVIEW

Office of Sheriff
Lee County, Alabama
June 1, 2018 through December 31, 2023

The Office of Sheriff, Lee 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 jail store under the authority of the ***Code of Alabama 1975***, Section 45-41-233, and 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 Law Enforcement Fund which accounts for the sales of pistol permits pursuant to the ***Code of Alabama 1975***, Section 45-41-235, 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 Sheriff for the period June 1, 2018 through December 31, 2023.

- ***General Office Account Fund*** – accounts for the following:

  Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners from municipalities and the federal government until August 2019.

  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.

  Miscellaneous – accounts for out of county expenses, police reports, and other monies collected and remitted to the County Commission.

- ***Sheriff's Law Enforcement Fund*** – accounts for the receipt and disbursement of a portion of the pistol permit fee as authorized by the ***Code of Alabama 1975***, Section 45-41-235. The Sheriff is authorized to expend these funds for law enforcement purposes. This fund also accounts for the receipt and disbursement of fees received for sex offender registration used to defray the costs of sex offender registration, verification and notification in accordance with the ***Code of Alabama 1975***, Section 15-20A-22. Also included in the activity of this fund is the receipt and disbursement of bail bond fees as authorized by the ***Code of Alabama 1975***, Section 12-19-311. These funds are to be spent for the operation of the jail.

- ***Canteen Fund*** – accounts for proceeds from the sale of essential items that the inmates purchase for personal use. The ***Code of Alabama 1975***, Section 45-41-233, authorizes the Sheriff to operate the jail store.

- ***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.

- ***Work Release Inmate Money on Deposit Fund*** – accounts for the inmates' share of wages earned while participating in the work release program.

- ***Prisoners' Money on Deposit Fund*** – accounts for the inmates' money deposited for their purchases from the jail canteen and other expenses related to their stay in jail.

- ***Evidence Account Fund*** – accounts for confiscated or seized money, which is held in this account until a court order is issued to release the money.

- ***Conservatorships Fund*** – accounts for the receipt and disbursement of funds administered by the Sheriff in a fiduciary capacity for individuals or their estates as appointed by the Courts.

- ***State Inmate Feeding Account Fund*** – beginning August 2019, this fund accounted for the receipt and disbursement of money received for the feeding of State and County prisoners. 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.

- ***Federal/Municipalities Feeding Account Fund*** – accounts for monies received from the Federal Government and Municipalities to feed inmates beginning August 2019.

Schedule of State and Local Compliance and Other Findings

Ref. No.	Finding/Noncompliance
2023-001	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff*, prescribed by the Chief Examiner of Public Accounts, under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require all cash, checks, and money orders received to be deposited daily. Money received from the sale of pistol permits and fees collected for the administration of sex offender registration and notification were not deposited daily. The Sheriff did not have controls in place to ensure that all money collected was deposited daily. As a result, money which was collected but not deposited into the bank account was exposed to loss or theft. This finding was previously reported as Findings 2018-001 and 2014-001. **Recommendation:** The Sheriff should ensure that deposits are made daily.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2018 through December 31, 2023

	General Office Account	Sheriff's Law Enforcement Fund	Canteen Fund	Work Release Fund	Work Release Inmate Money on Deposit Fund	Prisoners' Money on Deposit Fund
Receipts						
Food and Service Allowances	$ 139,857.21	$	$	$	$	$
Service Fees	24,196.00					
Executions	241,000.00					
Pistol Permit Fees		2,065,720.00				
Sex Offender Registration Fees		32,526.50				
Bail Bond Fees		66,625.34				
Removal of Prisoners	149,302.41					
Commissions on Telephones	1,043,021.12					
Inmate Housing	3,774,597.21					
Inmate Wages				285,983.43	636,351.64	
Funds Received for Prisoners						6,391,411.95
Sheriff's Sale	36,035.33					
Confiscated Property on Deposit						
Forfeitures		2,977.99				
Sales			137,944.52			
Miscellaneous	10,589.64	261,852.10	24,293.05	15,096.85	5,880.96	
Overtime Reimbursement	694,150.70					
Copy Fees	1,749.25					
Background Check/Fingerprints	8,388.00					
Court Restitution/Settlement	62,559.48					
Election Expense Reimbursement	54,045.00					
Social Security Incentive Payments	87,900.00					
School Resource Officer Grant	211,713.26					
Refunds	51,331.17					
Donations	14,765.29					
Alternative Sentencing Board Fees	5,254.17					
Medical Expense Reimbursement	32,560.16					
S.T.O.P. Program	3,102.41					
Municipal/Federal Food Service Allowances	457,842.00					
Interest Income		15,970.01				
Guardianships per Court Orders						
Total Receipts	$ 7,103,959.81	$ 2,445,671.94	$ 162,237.57	$ 301,080.28	$ 642,232.60	$ 6,391,411.95

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2018 through December 31, 2023

	General Office Account	Sheriff's Law Enforcement Fund	Canteen Fund	Work Release Fund	Work Release Inmate Money on Deposit Fund	Prisoners' Money on Deposit Fund
Disbursements						
Sheriff Lee County - Feed Bill	$ 19,470.00	$	$	$	$	$
County Commission	6,197,524.83	548,825.00				
Court Ordered Payments	241,820.10					
Law Enforcement Expenses	56,680.50	1,693,610.18				
Inmate Feeding Expenses	120,387.21					
Jail Supplies and Expenses		14,198.41	969,428.32	297,470.98		
Sex Offender Related Expenses		30,371.67				
Jail Store Vendors						3,452,455.42
Medical Charges						283,643.91
Inmate Withdrawals					636,463.68	1,778,277.69
Miscellaneous	10,241.67				5,957.80	182,658.23
Guardianship Disbursements						
Total Disbursements	6,646,124.31	2,287,005.26	969,428.32	297,470.98	642,421.48	5,697,035.25
Excess of Receipts Over/(Under) Disbursements	457,835.50	158,666.68	(807,190.75)	3,609.30	(188.88)	694,376.70
Transfers						
Transfers In			571,003.74			
Transfers Out	(457,842.00)					(571,003.74)
Total Transfers	(457,842.00)		571,003.74			(571,003.74)
Excess/(Deficit) after Transfers	(6.50)	158,666.68	(236,187.01)	3,609.30	(188.88)	123,372.96
Balances - June 1, 2018	34.50	594,959.41	357,542.19	81,919.45	17,588.19	60,469.11
Balances - December 31, 2023	$ 28.00	$ 753,626.09	$ 121,355.18	$ 85,528.75	$ 17,399.31	$ 183,842.07

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2018 through December 31, 2023

	Evidence Account Fund	Conservatorships Fund	State Inmate Feeding Account Fund	Federal/ Municipalities Feeding Account Fund	Totals
Receipts					
Food and Service Allowances	$	$	$ 1,378,859.97	$	$ 1,518,717.18
Service Fees					24,196.00
Executions					241,000.00
Pistol Permit Fees					2,065,720.00
Sex Offender Registration Fees					32,526.50
Bail Bond Fees					66,625.34
Removal of Prisoners					149,302.41
Commissions on Telephones					1,043,021.12
Inmate Housing					3,774,597.21
Inmate Wages					922,335.07
Funds Received for Prisoners					6,391,411.95
Sheriff's Sale					36,035.33
Confiscated Property on Deposit	287,865.17				287,865.17
Forfeitures					2,977.99
Sales					137,944.52
Miscellaneous			1,170.22	3,224.87	322,107.69
Overtime Reimbursement					694,150.70
Copy Fees					1,749.25
Background Check/Fingerprints					8,388.00
Court Restitution/Settlement					62,559.48
Election Expense Reimbursement					54,045.00
Social Security Incentive Payments					87,900.00
School Resource Officer Grant					211,713.26
Refunds					51,331.17
Donations					14,765.29
Alternative Sentencing Board Fees					5,254.17
Medical Expense Reimbursement					32,560.16
S.T.O.P. Program					3,102.41
Municipal/Federal Food Service Allowances					457,842.00
Interest Income					15,970.01
Guardianships per Court Orders		2,769,122.89			2,769,122.89
Total Receipts	$ 287,865.17	$ 2,769,122.89	$ 1,380,030.19	$ 3,224.87	$ 21,486,837.27

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2018 through December 31, 2023

	Evidence Account Fund	Conservatorships Fund	State Inmate Feeding Account Fund	Federal/ Municipalities Feeding Account Fund	Totals
Disbursements					
Sheriff Lee County - Feed Bill	$	$	$	$	$ 19,470.00
County Commission					6,746,349.83
Court Ordered Payments	95,600.05				337,420.15
Law Enforcement Expenses					1,750,290.68
Inmate Feeding Expenses			1,380,000.19	460,996.87	1,961,384.27
Jail Supplies and Expenses					1,281,097.71
Sex Offender Related Expenses					30,371.67
Jail Store Vendors					3,452,455.42
Medical Charges					283,643.91
Inmate Withdrawals					2,414,741.37
Miscellaneous					198,857.70
Guardianship Disbursements		2,931,270.95			2,931,270.95
Total Disbursements	95,600.05	2,931,270.95	1,380,000.19	460,996.87	21,407,353.66
Excess of Receipts Over/(Under) Disbursements	192,265.12	(162,148.06)	30.00	(457,772.00)	79,483.61
Transfers					
Transfers In				457,842.00	1,028,845.74
Transfers Out					(1,028,845.74)
Total Transfers				457,842.00	
Excess/(Deficit) after Transfers	192,265.12	(162,148.06)	30.00	70.00	79,483.61
Balances - June 1, 2018	60,545.67	552,243.96			1,725,302.48
Balances - December 31, 2023	$ 252,810.79	$ 390,095.90	$ 30.00	$ 70.00	$ 1,804,786.09