



# Alabama Department of Examiners of Public Accounts

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

September 1, 2018 through February 29, 2024

Filed: November 1, 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**

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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, Coosa County, Alabama, for the period September 1, 2018 through February 29, 2024, by Examiners Christian G. Kimbrough and JaCorey Carter. I, Christian G. Kimbrough, 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,

A handwritten signature in blue ink that reads 'Christian G. Kimbrough'.

Christian G. Kimbrough  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**EXAMINER'S SUMMARY**

**Office of Sheriff  
Coosa County, Alabama  
September 1, 2018 through February 29, 2024**

**PURPOSE AND SCOPE OF THE EXAMINATION**

This report presents the results of an examination of the Office of Sheriff, Coosa 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 Terry Wilson served as Sheriff from the beginning of the examination period until January 15, 2019. Honorable Michael Howell served as Sheriff from January 16, 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 and attended an exit conference to discuss the results of the examination. Sheriff Michael Howell attended the exit conference. Representing the Department of Examiners of Public Accounts were Chris Newton, Audit Manager and JaCorey Carter, Examiner. Results of the examination were also discussed by teleconference with Former Sheriff Terry Wilson.



Department of  
**Examiners of Public Accounts**

**AGENCY OVERVIEW**

**Office of Sheriff  
Coosa County, Alabama  
September 1, 2018 through February 29, 2024**

The Office of Sheriff, Coosa 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 Law Enforcement Fund, which was established under the authority of the *Code of Alabama 1975*, Section 45-19-232, and authorizes the Sheriff to operate a jail store fund and inmate telephone system. The Sheriff also operates a Pistol Permit Fund that accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-19-233. The Sheriff also accounts for removal of prisoners, prisoners’ 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 Office of Sheriff, Coosa County, Alabama, for the period September 1, 2018 through February 29, 2024:

◆ **Sheriff Fund** – accounts for the following:

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

**Court Costs** – accounts for the receipt and disbursement of a portion of the court cost as authorized by the *Code of Alabama 1975*, Section 45-19-80 21. The Sheriff is authorized to expend these funds for law enforcement purposes in Coosa County.

**Bail Bond Fees** – accounts for the receipt and disbursement of bail bond fees authorized by the *Code of Alabama 1975*, Section 12-19-311.

- ◆ **Law Enforcement Fund** – accounts for profits realized from the operation of the jail store and jail telephone system as authorized by the *Code of Alabama 1975*, Section 45-19-232. Also included in this fund is a booking fee authorized by the *Code of Alabama 1975*, Section 45-19-80.10 and a service fee for failure to appear warrants as authorized by the *Code of Alabama 1975*, Section 45-19-80.30. The funds are to be expended for law enforcement purposes.
- ◆ **Inmates' Fund** – accounts for money received from inmates at the time of arrest and money received on behalf of the inmate while incarcerated. Then inmate's money is held for purchases made from the Jail Store. Unused funds are returned to the inmate upon release.
- ◆ **Pistol Permit Fund** – accounts for the receipt and disbursement of a portion of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-19-233. The Sheriff is authorized to expend these funds for law enforcement purposes.
- ◆ **Sex Offender Registration Fund** – accounts for sex offender fees collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. Expenditures are to be made to defray the costs of sex offender registration, verification and notification.
- ◆ **Sheriff's Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners. 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. 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. This fund also accounts for the receipts and disbursements of funds for the feeding of municipal prisoners. The Sheriff received funds from various municipalities for preparing and serving the food for municipal inmates.

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# *Financial Information*

**Schedule of Cash Receipts, Disbursements and Balances**  
**September 1, 2018 through February 29, 2024**

	Sheriff's Fund	Law Enforcement Fund	Inmates' Fund	Pistol Permit Fund	Sex Offender Registration Fund	Sheriff's Feeding Fund	Total
<b>Receipts</b>							
Food and Service Allowances	\$	\$	\$	\$	\$	\$ 144,582.82	\$ 144,582.82
Court Costs	140,936.70	16,201.25					157,137.95
Bail Bond Fees	14,122.21						14,122.21
Executions	9,973.00						9,973.00
Pistol Permit Fees				237,430.00			237,430.00
Removal of Prisoners		7,656.50					7,656.50
Condemnation	6,671.00						6,671.00
Interest	227.08	94.35	22.63	405.90	5.52	10.75	766.23
Commissions on Telephones		135,232.95					135,232.95
Jail Store Sales Other than Received from Inmates		18,838.64					18,838.64
Pistol Permit Revenue Loss Fund				13,980.00			13,980.00
Sex Offender Registration Fees					11,500.00		11,500.00
Sex Offender Court Fees					268.80		268.80
Funds Received for Prisoners			314,961.45				314,961.45
Social Security Incentive Payment Program	13,400.00						13,400.00
Donations, Refunds and Miscellaneous	28,130.20	34,485.10		13,865.87			76,481.17
Total Receipts	213,460.19	212,508.79	314,984.08	265,681.77	11,774.32	144,593.57	1,163,002.72
<b>Disbursements</b>							
County Commission - Salaries	92,760.21			28,600.00			121,360.21
County Commission - Fees		22,370.50	435.75	58,284.00			81,090.25
Law Enforcement Expenses	130,553.62	119,808.57		120,141.73			370,503.92
Inmate Feeding Expense						139,670.65	139,670.65
Equipment Purchases	8,147.54	40,220.68		51,110.00			99,478.22
Sex Offender Expense					4,915.86		4,915.86
Executions	9,973.00						9,973.00
Jail Store Vendor		56,106.37	33,864.21				89,970.58
Inmate Withdrawals			155,856.05				155,856.05
Total Disbursements	241,434.37	238,506.12	190,156.01	258,135.73	4,915.86	139,670.65	1,072,818.74
Excess of Receipts Over/(Under) Disbursements	(27,974.18)	(25,997.33)	124,828.07	7,546.04	6,858.46	4,922.92	90,183.98
<b>Transfers</b>							
Transfers In	25,533.99	121,506.12					147,040.11
Transfers Out		(25,533.99)	(121,489.85)		(5.52)	(10.75)	(147,040.11)
Total Transfers	25,533.99	95,972.13	(121,489.85)		(5.52)	(10.75)	
Excess/(Deficit) After Transfers	(2,440.19)	69,974.80	3,338.22	7,546.04	6,852.94	4,912.17	90,183.98
Balances - September 1, 2018	9,724.81	8,316.43	3,721.76	11,039.57	2,066.10	2,287.60	37,156.27
Balances - February 29, 2024	\$ 7,284.62	\$ 78,291.23	\$ 7,059.98	\$ 18,585.61	\$ 8,919.04	\$ 7,199.77	\$ 127,340.25