



Alabama Department of Examiners of Public Accounts

Report on the **Office of Circuit and District Courts Crenshaw County, Alabama**

April 1, 2020 through January 31, 2025

Filed: March 14, 2025

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 Circuit and District Courts, Crenshaw County, Alabama, for the period April 1, 2020 through January 31, 2025. 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,

Martha B. Lewis
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Examiner's Summary	A
Contains items pertaining to the purpose, scope and results of the examination.	
Agency Overview	C
Contains information pertaining to the organization and operation of the Office of Circuit and District Courts.	
Schedule of State and Local Compliance and Other Findings	D
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
Exhibit #1 Summary of Receipts, Disbursements and Balances	2
Exhibit #2 Fiduciary Funds on Hand	3
Exhibit #3 Circuit Clerk's Fund Summary of Receipts, Disbursements and Balance	4
Exhibit #4 Circuit Clerk's Judicial Administration Fund Summary of Receipts, Disbursements and Balance	5
Additional Information	6
Exhibit #5 Schedule of Charges – a schedule that provides details on amounts that the official of the entity has been asked to repay.	7
Order of the Chief Examiner	8



Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Office of Circuit and District Courts
Crenshaw County, Alabama
April 1, 2020 through January 31, 2025**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Circuit and District Courts, Crenshaw County, Alabama, (hereinafter referred to as the "Courts") and a review of the Courts' 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 Court's operating authority. The Courts' financial information for the examination period is contained in Exhibits 1 through 4. Honorable Jeannie Gibson served as Circuit and District Court Clerk (the "Clerk") during 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

- ◆ 2025-001: Receipts totaling \$88,621.26 were not deposited into the Civil and Criminal bank accounts. Additionally, checks totaling \$6,970.90 were written from the Circuit Clerk's Fund and Circuit Clerk's Judicial Administration Fund and deposited into the Civil and Criminal bank accounts to replace cash collections that were not deposited into those accounts.
- ◆ 2025-002: The Clerk failed to provide adequate documentation to support disbursements totaling \$16,759.92.

- ◆ 2025-003: The Clerk submitted time sheets to Alabama Administrative Office of Courts for an individual, but no evidence was provided to document that work was performed. A total of \$97,211.84 was paid to the individual from the Circuit Clerk's Fund and the Circuit Clerk's Judicial Administration Fund.
- ◆ 2025-004: Funds received by the Courts during the examination period were not receipted and deposited timely.
- ◆ 2025-005: Bank account reconciliations were not prepared timely during the examination period and contained numerous errors.
- ◆ 2025-006: Adequate documentation was not maintained for voided receipts during the examination period.

CHARGES AGAINST OFFICIAL

As reflected on Exhibit 5, charges against the Official totaled \$209,563.92 which consisted of: (1) Receipts totaling \$88,621.26 that were not deposited into the Civil and Criminal bank accounts; (2) Checks totaling \$6,970.90 that were written from the Circuit Clerk's Fund and Circuit Clerk's Judicial Administration Fund to the Civil and Criminal bank accounts; (3) Disbursements totaling \$16,759.92 from the Circuit Clerk's Fund and the Civil and Criminal bank accounts that were unallowable or undocumented; and (4) A total of \$97,211.84 that was paid to an individual when no documentation was provided that work was performed by the individual.

The Official was invited to attend a meeting with the Chief Examiner, to show just cause as to why these amounts should not be repaid; however, the Official declined to attend the meeting. Therefore, relief was denied as evidenced by the Order of the Chief Examiner. The charges remain due and unpaid and, as a result, this report will be certified to the Attorney General for collection.

EXIT CONFERENCE

The Official was invited to but declined to attend an exit conference to discuss the results of the report. Representing the Department of Examiners of Public Accounts were Jana White, Audit Manager and Martha Lewis, Examiner.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Office of Circuit and District Courts Crenshaw County, Alabama April 1, 2020 through January 31, 2025

The Office of Circuit and District Courts, Crenshaw County, Alabama, (hereinafter referred to as the “Courts”) receipts, disburses, and otherwise accounts for court costs, fines, forfeitures, fiduciary funds and other miscellaneous receipts for cases under the Courts’ jurisdiction. The amounts collected are then distributed to various state and local entities as ordered by the Courts and in accordance with state and local laws and regulations. The Circuit Clerk, an elected official, is responsible for overseeing the operations of the Circuit and District Courts. The duties of the Circuit Clerk and District Court Clerk are enumerated in the ***Code of Alabama 1975***, Sections 12-17-93 and 12-17-94. The Circuit Clerk also serves as clerk for the District Court pursuant to the ***Code of Alabama 1975***, Section 12-17-160.

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk’s Fund that was created pursuant to the ***Code of Alabama 1975***, Section 12-17-225.4. The Circuit and District Court Clerk receives twenty-five percent (25%) of a thirty percent (30%) collection fee for any delinquent court ordered payments that are 90 days old and have been collected by the District Attorney. This twenty-five percent of the collection fee is deposited in the Circuit Clerk’s Fund and is used for general office operations.

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk’s Judicial Administration Fund that was created pursuant to the ***Code of Alabama 1975***, Sections 12-19-310 and 12-19-311. The Circuit and District Court Clerk receives portions of the docket fee and bail bond fee increase provided for by these statutes. This fund is to be used for the support of local court operations and to promote efficient administration of justice.

This Page Intentionally Blank

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

April 1, 2020 through January 31, 2025

Ref. No.	Finding/Noncompliance
2025-001	<p><u>Finding:</u></p> <p>The <i>Minimum Accounting Requirements for the Office of Circuit and District Courts</i>, prescribed by the Chief Examiner of Public Accounts in accordance with the <i>Code of Alabama 1975</i>, Section 41-5A-21, require each Official to reconcile receipts of all monies collected daily and make deposits daily and intact. The Crenshaw County Circuit and District Court Clerk (the “Clerk”) is responsible for collecting and disbursing various fees received from defendants on court cases. The Clerk prepared the daily receipt summaries and the bank deposits. The Clerk also took the deposits to the bank and reconciled the official bank accounts.</p> <p>During the examination, when tests of receipts and deposits were performed, it was determined that all money receipted by the Office was not properly deposited into the official bank accounts. Numerous instances were noted in which the daily receipts cash collections were not deposited into the official bank accounts.</p> <p>As a result, a total of \$13,343.18 in the Civil Division and \$75,278.08 in the Criminal Division were determined to be missing. Additionally, checks were written from the Circuit Clerk's Fund and Circuit Clerk’s Judicial Administration Fund for \$5,211.90 and \$1,759.00, respectively, and deposited into the Civil and Criminal bank accounts to replace some of the cash receipts that were not deposited into those accounts. As a result, these amounts are reflected as charges against the Circuit Clerk as shown on Exhibit 5.</p> <p><u>Recommendation:</u></p> <p>All money received should be deposited timely and intact into the official bank accounts.</p>

Schedule of State and Local Compliance and Other Findings

April 1, 2020 through January 31, 2025

Ref. No.	Finding/Noncompliance
2025-002	<p><u>Finding:</u></p> <p>The <i>Minimum Accounting Requirements for the Office of Circuit and District Courts</i>, prescribed by the Chief Examiner of Public Accounts in accordance with the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Official to maintain invoices, receipts, travel claims, etc., to support the allowable purposes of disbursements. During the examination period, the following disbursements did not include documentation to support the purpose of the expense.</p> <ul style="list-style-type: none">◆ \$285.00 check written to the Circuit Clerk from the Circuit Clerk's Fund bank account◆ \$465.85 electronic payment to a vendor from the Criminal bank account◆ \$8,199.73 electronic withdrawal from the Criminal bank account◆ \$7,500.00 electronic withdrawal from the Civil bank account <p>Additionally, a purchase totaling \$309.34 for certificates and certificate holders was made from the Circuit Clerk's Fund that was not an allowable use of those funds.</p> <p>Procedures were not in place to ensure adequate documentation was maintained for all disbursements made by the Circuit Clerk or that all disbursements were made for allowable purposes. These amounts are reflected as charges against the Circuit Clerk as shown on Exhibit 5.</p> <p><u>Recommendation:</u></p> <p>Procedures should be implemented to ensure adequate documentation is maintained for all disbursements made by the Circuit Clerk and all disbursements are allowable.</p>

Schedule of State and Local Compliance and Other Findings

April 1, 2020 through January 31, 2025

Ref. No.	Finding/Noncompliance
2025-003	<p><u>Finding:</u></p> <p>The <i>Code of Alabama 1975</i>, Section 12-17-225.4, disbursements from the Circuit Clerk’s Fund should “be used for the operation of the office of the Clerk to include, but not be limited to, equipment purchases, education, and other office related expenses including personnel”. The <i>Code of Alabama 1975</i>, Section 12-19-312, disbursements from the Judicial Administration Fund “shall be expended at the discretion of the Clerk, to support the functions of the office of the Clerk”. During the examination period disbursements totaling \$24,048.84 from the Circuit Clerk’s Fund and \$73,163.00 from the Circuit Clerk’s Judicial Administration Fund were paid to an individual for clerical work performed in the Circuit Clerk’s office. However, testing revealed the Circuit Clerk submitted time sheets to Alabama Administrative Office of Courts for the individual, but no evidence that the work was performed was provided. Procedures were not in place to ensure payments were only made for work performed in the Circuit Clerk’s office. As a result, payments were made for unallowable purposes. These amounts are reflected as charges against the Circuit Clerk as shown on Exhibit 5.</p> <p><u>Recommendation:</u></p> <p>Procedures should be implemented to ensure payments are only made when work in the office is performed.</p>

Schedule of State and Local Compliance and Other Findings

April 1, 2020 through January 31, 2025

Ref. No.	Finding/Noncompliance
2025-004	<p><u>Finding:</u></p> <p>The <i>Minimum Accounting Requirements for the Office of Circuit and District Courts</i>, prescribed by the Chief Examiner of Public Accounts in accordance with the <i>Code of Alabama 1975</i>, Section 41-5A-21, require each Official to establish internal control procedures. Effective internal control procedures should ensure that all money received is receipted and deposited timely. The following items were noted in our test of receipts and deposits.</p> <ul style="list-style-type: none">◆ There were nine instances where checks received by mail were not receipted timely, with some checks being held from two to nine days before being receipted and deposited.◆ There were seven instances in which temporary receipts issued to individuals were not receipted in the computer system timely. Up to 97 days lapsed between the temporary receipt being issued and the computer receipt being entered into the system and deposited, with one instance where the temporary receipt was never receipted or deposited. This receipt is included in the \$75,278.08 noted in Finding 2025-001.◆ There were 38 instances where tax intercept payments were not receipted and deposited timely, with one never being receipted.◆ There were 11 instances where fees received from the Luverne and Brantley municipal courts were not receipted and deposited timely. <p>Procedures were not in place to ensure money received was receipted and deposited timely. As a result, the money was susceptible to loss or theft and case files did not reflect payments made by or on behalf of defendants in a timely manner.</p> <p><u>Recommendation:</u></p> <p>Procedures should be implemented to ensure money received is receipted and deposited in a timely manner.</p>

Schedule of State and Local Compliance and Other Findings

April 1, 2020 through January 31, 2025

Ref. No.	Finding/Noncompliance
2025-005	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Circuit and District Courts</i>, prescribed by the Chief Examiner of Public Accounts in accordance with the <i>Code of Alabama 1975</i>, Section 41-5A-21 state that all bank accounts must be reconciled to the cashbook each month. An analysis must be made of any balances on hand, identifying balances by style of case, case number and the reason for nonremittance. This balance should match the cashbook balance. Discrepancies, such as cash over or short and returned checks, must be noted on the reconciliation. Testing revealed that reconciliations for the Criminal Division and Civil Division bank accounts had not been prepared since December 2023. The Circuit Clerk prepared the bank reconciliations after the examination began and the bank reconciliations contained numerous errors once they were performed. Procedures were not in place to ensure timely and accurate bank reconciliations were performed for the Criminal Division and Civil Division bank accounts. As a result, bank reconciliations were not prepared timely and contained numerous errors.</p> <p><u>Recommendation:</u> Procedures should be implemented to ensure timely and accurate bank reconciliations are prepared.</p>
2025-006	<p><u>Finding:</u> The <i>Minimum Account Requirements for the Office of Circuit and District Courts</i>, prescribed by the Chief Examiner of Public Accounts in accordance with the <i>Code of Alabama 1975</i>, Section 41-5A-21, require copies of voided receipts to be retained for review, in either electronic or paper form, with a notation as to why the receipt was voided. Testing revealed that only thirteen of the thirty voided receipts tested had documentation to support why the receipt was voided. Internal controls were not in place to ensure proper documentation accompanied all voided receipts. As a result, it could not be determined if all receipts that were voided for valid reasons.</p> <p><u>Recommendation:</u> Internal controls should be implemented to ensure documentation is maintained to show why receipts were voided.</p>

Financial Information

This Page Intentionally Blank

Summary of Receipts, Disbursements and Balances
April 1, 2020 through January 31, 2025

	Civil Division	Criminal Division	Total
Beginning Cash Balances - April 1, 2020	\$ 36,669.48	\$ 14,343.03	\$ 51,012.51
Receipts	<u>3,413,188.11</u>	<u>2,957,396.96</u>	<u>6,370,585.07</u>
Total Available for Disbursement	3,449,857.59	2,971,739.99	6,421,597.58
Disbursements	<u>3,348,282.59</u>	<u>2,931,967.13</u>	<u>6,280,249.72</u>
Ending Cash Balances - January 31, 2025	<u>\$ 101,575.00</u>	<u>\$ 39,772.86</u>	<u>\$ 141,347.86</u>

Fiduciary Funds on Hand
January 31, 2025

Civil Division	<u>\$ 251,271.87</u>
Total	<u><u>\$ 251,271.87</u></u>

Circuit Clerk's Fund
Summary of Receipts, Disbursements and Balance
April 1, 2020 through January 31, 2025

Receipts

Restitution Recovery Fees	\$ 3,461.24
Solicitor's Fees	35,521.28
Copy Fees	3,235.89
Sex Offender Registration Fees (SORNA) Fees	183.69
Pre-Trial Diversion Fees	8,717.35
Miscellaneous	9,882.02
Total Receipts	<u>61,001.47</u>

Disbursements

Personnel Salary Expenses	33,078.08
Purchased and/or Professional Services	240.00
Office Equipment, Furniture and Supplies	14,097.05
Professional Dues and Fees	4,650.00
Conference Registrations	2,145.00
COVID Expenses	1,856.98
Miscellaneous Expenses	11,071.46
Total Disbursements	<u>67,138.57</u>

Excess of Receipts Over/(Under) Disbursements (6,137.10)

Balance - April 1, 2020 11,287.42

Balance - January 31, 2025 \$ 5,150.32

***Circuit Clerk's Judicial Administration Fund
Summary of Receipts, Disbursements and Balance
April 1, 2020 through January 31, 2025***

Receipts

\$35 Bail Bond Fee	\$	17,880.18
3.5% Bail Bond Fee		13,546.98
Civil Docket Fees		11,468.90
Criminal Docket Fees		37,146.77
Municipal Docket Fees		5,598.62
Total Receipts		<u>85,641.45</u>

Disbursements

Personnel Salary Expenses		98,114.96
Office Equipment, Furniture and Supplies		625.00
Conference Registrations		395.00
Miscellaneous Expenses		1,759.00
Total Disbursements		<u>100,893.96</u>

Excess of Receipts Over/(Under) Disbursements (15,252.51)

Balance - April 1, 2020 18,310.26

Balance - January 31, 2025 \$ 3,057.75

Additional Information

Schedule of Charges
April 1, 2020 through January 31, 2025

Person/Official Charged	Date	Fund/Account	Amount Charged	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
<u>Directly Charged To</u>							
Jeannie Gibson, Circuit Clerk	04/01/2020 - 01/31/2025	Criminal Account	\$ 75,278.08	\$	\$	\$ 75,278.08	Money received on behalf of criminal court defendants by the Circuit Clerk's office was not deposited into the Criminal bank account.
		Criminal Account	8,199.73			8,199.73	Electronic withdrawal of money from the criminal account with no supporting documentation.
		Civil Account	13,343.18			13,343.18	Money received on behalf of civil court defendants by the Circuit Clerk's office was not deposited into the Civil bank account.
		Civil Account	7,500.00			7,500.00	Electronic withdrawal of money from the Civil account with no supporting documentation.
		Circuit Clerk's Fund	3,452.90			3,452.90	Checks written to Criminal bank account to cover amounts received on behalf of criminal court by the Circuit Clerk's office that was not deposited.
		Circuit Clerk's Fund	1,759.00			1,759.00	Checks written to Civil bank account to cover amounts received on behalf of civil court by the Circuit Clerk's office that were not deposited.
		Circuit Clerk's Fund	285.00			285.00	Check written to the Circuit Clerk with no supporting documentation.
		Circuit Clerk's Fund	465.85			465.85	Electronic payment to a vendor with no supporting documentation.
		Circuit Clerk's Fund	309.34			309.34	Electronic payment for an unallowable purchase of certificates and certificate holders to give to students from Rotary Club members.
		Circuit Clerk's Fund	24,048.84			24,048.84	Checks written to individual for work performed in the Circuit Clerk's office; however no documentation was provided that work was performed.
		Circuit Clerk's Judicial Administration Fund	1,759.00			1,759.00	Checks written to Civil bank account to cover amounts received on behalf of civil court by the Circuit Clerk's office that were not deposited.
		Circuit Clerk's Judicial Administration Fund	73,163.00			73,163.00	Checks written to individual for work performed in the Circuit Clerk's office; however no documentation was provided that work was performed.
Total Charges			<u>\$ 209,563.92</u>	<u>\$</u>	<u>\$</u>	<u>\$ 209,563.92</u>	

Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

**RE: OFFICE OF CIRCUIT AND DISTRICT COURTS,
CRENSHAW COUNTY
APRIL 1, 2020 THROUGH JANUARY 31, 2025**

The amounts due from Jeannie Gibson, Crenshaw County Circuit and District Court Clerk, demanded by the Department, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20, have been brought before me. Jeannie Gibson has stated her intent not to appear and show cause on the set date; therefore, I am of the opinion that Jeannie Gibson has failed to show just cause why the amounts due should not be paid. Therefore, relief is denied.

Entered this the 12th day of March 2025.

A handwritten signature in black ink, appearing to read 'R. L. Riddle', written over a horizontal line.

**Rachel Laurie Riddle
Chief Examiner**