



Alabama Department of Examiners of Public Accounts

Report on the **Bibb County Emergency Communications District** **Bibb County, Alabama**

October 1, 2021 through September 30, 2023

Filed: November 1, 2024

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 Bibb County Emergency Communications District, Bibb County, Alabama, for the period October 1, 2021 through September 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,

Denise Clark-Owens
Examiner of Public Accounts

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EXAMINER'S SUMMARY

**Bibb County Emergency Communications District
October 1, 2021 through September 30, 2023**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Bibb County Emergency Communications District, Bibb County, Alabama, (hereinafter referred to as the "District") and a review of the District'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 and the *Code of Alabama 1975*, Section 11-98-6(e).

The Agency Overview contained in this report provides information on the District's operating authority. The District's financial information for the examination period is contained in Exhibit 1.

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 District failed to maintain accurate reconciliations of bank accounts.

EXIT CONFERENCE

Board members, as reflected on Exhibit 2, were invited to discuss the results of the examination. Individuals in attendance were Renae Thompson, Director and Kevin Lawrence, Board Member. Representing the Department of Examiners of Public Accounts were Peter Fisher, Audit Manager and Denise Clark-Owens, Examiner.



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AGENCY OVERVIEW

Bibb County Emergency Communications District
October 1, 2021 through September 30, 2023

The Bibb County Emergency Communications District, Bibb County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Bibb County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

October 1, 2021 through September 30, 2023

Ref. No.	Finding/Noncompliance
2023-001	<p><u>Finding:</u></p> <p>The <i>Code of Alabama 1975</i>, Section 11-98-4(a), authorizes the board of commissioners to govern the affairs of the Bibb County Emergency Communications District (the “District”). The <i>Code of Alabama 1975</i>, Section 11-98-4(d), provides that the board of commissioners may employ such employees as it deems necessary to assist the board of commissioners in the discharge of its responsibilities to the extent that funds are available. Therefore, to fulfill this responsibility, it is incumbent upon the board of commissioners to establish, implement and maintain policies and procedures to require appropriate documentation to support the monthly bank reconciliations. Bank reconciliations for all accounts should be prepared and maintained that list any deposits in transit, outstanding checks and reconciling items, as applicable and any reconciling items should be adequately documented. The District did not have procedures in place to ensure bank reconciliations were performed accurately during the examination period.</p> <p>The District utilizes two bank accounts. The Wireless account in which the State E911 funds are electronically deposited and the Security account, which the District operates from.</p> <p>During 2023:</p> <ul style="list-style-type: none">◆ The District recorded a transfer in the amount of \$45,000.00 from the Wireless account but did not record a corresponding transfer in the Security account. No cash was transferred, and the transfer recorded to the Wireless account was determined to be an error. The error caused cash to be understated and an erroneous outstanding check to be included on the bank reconciliation.◆ A \$10,159.37 check was recorded to the Security account and cleared the bank; however, the District reversed the expense resulting in an erroneous outstanding deposit in transit on the bank reconciliation.◆ The District recorded a \$50,000.00 and a \$45,000.00 transfer from the Wireless account and a corresponding transfer to the Security account on the general ledger in error. These funds were never transferred between the bank accounts. These transfer errors resulted in erroneous outstanding reconciling items and outstanding deposits in transit on the bank reconciliations. These errors had no effect on the total cash balance since they offset between the two ledger accounts.

Schedule of State and Local Compliance and Other Findings
October 1, 2021 through September 30, 2023

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u></p> <p>Testing also revealed that 27 checks were missing in the sequence of checks.</p> <ul style="list-style-type: none">◆ Eleven of the missing checks were noted as voided. However, no explanation was provided for why these checks were voided.◆ Twelve of the missing checks were recorded on the general ledger with a different check number than the check number that cleared the bank account.◆ No documentation could be provided for 4 missing checks. These checks were not found to clear any bank account. <p>As a result of these errors, the District was unable to produce accurate bank reconciliations for the examination period.</p> <p><u>Recommendation:</u></p> <p>The Bibb County Emergency Communications District should implement policies and procedures to ensure bank reconciliations are performed accurately.</p>

Financial Information

Summary of Receipts, Disbursements and Cash Balances
October 1, 2021 through September 30, 2023

	Fiscal Year 2022	Fiscal Year 2023	Total
<u>Receipts</u>			
911 Revenue	\$ 600,676.34	\$ 583,984.56	\$ 1,184,660.90
County Funding	71,242.44	65,305.57	136,548.01
Municipal Funding	115,245.00	114,933.74	230,178.74
State Grant	10,320.00		10,320.00
Local Grant	3,425.00		3,425.00
Interest	601.62	467.50	1,069.12
Other	4,551.90	1,269.39	5,821.29
Total Receipts	806,062.30	765,960.76	1,572,023.06
<u>Disbursements</u>			
Personnel Expenditures	680,782.53	699,182.78	1,379,965.31
Emergency Equipment Related Expenses	138,870.81	225,140.14	364,010.95
Office Expense	16,505.49	7,966.74	24,472.23
Training	2,506.55	7,393.84	9,900.39
Vehicle Expenses	1,723.85	2,062.20	3,786.05
Building Repair/Maintenance	10,313.15		10,313.15
Equipment	129,548.25	65,213.60	194,761.85
Miscellaneous	6,818.85	16,347.79	23,166.64
Total Disbursements	987,069.48	1,023,307.09	2,010,376.57
Excess of Receipts Over/(Under) Disbursements	(181,007.18)	(257,346.33)	(438,353.51)
Cash Balances - Beginning of Year	630,925.16	449,917.98	630,925.16
Cash Balances - End of Year	\$ 449,917.98	\$ 192,571.65	\$ 192,571.65

Additional Information

Board Members and Administrative Personnel
October 1, 2021 through September 30, 2023

<u>Board Members</u>		<u>Term Expires</u>
Kenneth Weems	Chairman	2026
Amy Elmore	Member	2026
Kevin Lawrence	Member	2026
Rickey Kornegay	Member	2026
Ken Fetzer	Member	2022
Zach Sievering	Member	2025
Michael Murphy	Member	2026
Kenneth Harbison	Member	2026
<u>Administrative Personnel</u>		
Renae Thompson	Director	Indefinite