# Office of Sheriff

## Pike County, Alabama

June 1, 2018 through May 31, 2024

Filed: September 12, 2025

ALABAMA DEPARTMENT OF
**EXAMINERS** of Public Accounts

**Rachel Laurie Riddle**, *Chief Examiner* | **334-777-0500** | **www.alexaminers.gov**

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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, Pike County, Alabama, for the period June 1, 2018 through May 31, 2024. 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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# EXAMINER'S SUMMARY

**Office of Sheriff**
**Pike County, Alabama**
**June 1, 2018 through May 31, 2024**

## *PURPOSE AND SCOPE OF THE EXAMINATION*

This report presents the results of an examination of the Office of Sheriff, Pike 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 Russell Thomas served as Sheriff 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*

- 2024-001: Receipts were not deposited timely in the Prisoners' Money on Deposit Fund.
- 2024-002: The Prisoners' Money on Deposit Fund bank account was not properly reconciled.
- 2024-003: A complete and accurate cashbook was not available for the Prisoners' Money on Deposit Fund.
- 2024-004: A disbursement from the Sheriff's Law Enforcement Fund was made for an unallowable purpose.

## ***EXIT CONFERENCE***

The Official was invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were Jana White, Audit Manager and Jimmy Flowers, Examiner.

Department of
# Examiners of Public Accounts

## AGENCY OVERVIEW

**Office of Sheriff**
**Pike County, Alabama**
**June 1, 2018 through May 31, 2024**

The Office of Sheriff, Pike 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 prisoners housed in the county jail, which is remitted to the County Commission. The Sheriff operates a jail store under the authority of the ***Code of Alabama 1975***, Section 45-55-232.02. The Sheriff is also responsible for administering the Law Enforcement Fund which accounts for sales of pistol permits pursuant to the ***Code of Alabama 1975***, Section 45-55-231, and 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 May 31, 2024.

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

  ***Service Fees*** – accounts for miscellaneous service fees received by the Sheriff's office for serving papers from other counties or states. These funds are remitted to the County General Fund.

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

  ***Sex Offender Fees*** – accounts for the receipt and disbursement of fees received for sex offender registrations.

- ***Sheriff's Law Enforcement Fund*** – accounts for law enforcement donations, proceeds from sale of equipment and other miscellaneous items. The Sheriff is authorized to disburse these funds for law enforcement purposes in Pike County.

  ***Sale of Pistol Permits*** – accounts for the total collections and remittances of pistol permit sales. The ***Code of Alabama 1975***, Section 45-55-231, authorizes pistol permits to be sold with the proceeds to be remitted to the County General Fund and the Sheriff's Law Enforcement Fund. In fiscal year 1998, an agreement was entered into by the Pike County Commission and the Sheriff which allowed the Sheriff to retain the County's portion of the fee for law enforcement training.

- ***Jail Store Fund*** – accounts for the proceeds from the jail store and vending machines as authorized by the ***Code of Alabama***, Section 45-55-232.02, with the proceeds to be disbursed for law enforcement purposes.

- ***Prisoners' Money on Deposit*** – accounts for inmates' money held for purchases made from the jail store. Unused funds are returned to inmates upon their release.

- ***Drug Seizure Fund*** – accounts for funds received from drug seizures as a result of violations of State narcotics statutes. Disbursements from this fund are made for law enforcement expenses.

# *Schedule of State and Local Compliance and Other Findings*

| Ref. No. | Finding/Noncompliance |
|---|---|
| 2024-001 | **Finding:**<br>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 the Sheriff to establish policies and procedures to ensure deposits are made daily. Testing of money receipted in the Prisoners' Money on Deposit Fund revealed deposits were not made daily with some receipts being held up to 46 days before being deposited in the bank account. Policies and procedures were not in place to ensure money was deposited daily. As a result, money which was collected but not deposited into a bank account was exposed to the risk of loss or theft.<br><br>**Recommendation:**<br>The Sheriff should establish policies and procedures to ensure that deposits are made daily. |
| 2024-002 | **Finding:**<br>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 the Sheriff to establish policies and procedures to ensure bank accounts are reconciled on a monthly basis to the cashbook with an accurate analysis of amounts on hand included. The Prisoners' Money on Deposit Fund bank account was not reconciled monthly and an accurate analysis of the balances on hand was not prepared. Policies and procedures were not in place to ensure the Prisoners' Money on Deposit Fund was reconciled monthly and included an analysis of balances on hand. As a result, errors in the cashbook could occur and not be resolved in a timely manner.<br><br>**Recommendation:**<br>The Sheriff should establish policies and procedures to ensure the Prisoners Money on Deposit Fund bank account is accurately reconciled and includes an analysis of balances on hand. |

| Ref. No. | Finding/Noncompliance |
|---|---|
| 2024-003 | **Finding:**<br>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 the Sheriff to maintain a record of the receipts, disbursements and balances (cashbook) of all funds maintained by the Sheriff. These records shall reflect the source of all money received by the Office of Sheriff for each fund and shall also reflect the disbursements that are paid. The Sheriff did not maintain a complete and accurate cashbook for the Prisoners' Money on Deposit Fund. Policies and procedures were not in place to ensure an accurate cashbook was maintained for this fund. As a result, errors were made in the cashbook and not detected. When the errors were brought to the Sheriff's attention, adjustments were made to accurately reflect the balances.<br><br>**Recommendation:**<br>The Sheriff should establish policies and procedures to ensure a complete an accurate cashbook is maintained for all funds. |
| 2024-004 | **Finding:**<br>The *Minimum Accounting Requirements for the Office of Sheriff*, as prescribed by the Chief Examiner of Public Accounts, under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require the Office of Sheriff to ensure that all disbursements are properly documented to demonstrate the disbursements were for a valid law enforcement purpose. The ***Code of Alabama 1975***, Section 45-55-231 authorizes the Sheriff to issue pistol permits for a fee of $20.00. Of this amount, $10.00 shall be paid to the Pike County General Fund and the remaining $10.00 shall be paid to the Sheriff's Fund (the "Sheriff's Law Enforcement Fund"). The Sheriff's Law Enforcement Fund "shall be used exclusively for law enforcement purposes." Testing revealed a disbursement from the Sheriff's Law Enforcement Fund that was not for an allowable law enforcement purpose, as required by the statute. Procedures were not in place to ensure that all disbursements made from the Sheriff's Law Enforcement Fund were for law enforcement purposes. As a result, a disbursement from the Sheriff's Law Enforcement Fund was made for an unallowable purpose. At the conclusion of the examination, this was repaid to the Sheriff's Law Enforcement Fund.<br><br>**Recommendation:**<br>The Sheriff should establish procedures to ensure that all disbursements paid from the Sheriff's Law Enforcement Fund are for law enforcement purposes, as required by the ***Code of Alabama 1975***, Section 45-55-231. |

# *Financial Information*

## *Schedule of Cash Receipts, Disbursements and Balances*
## *June 1, 2018 through May 31, 2024*

| | General Office Account | Sheriff's Law Enforcement Fund | Jail Store Fund | Prisoners' Money on Deposit | Drug Seizure Fund | Totals |
|---|---|---|---|---|---|---|
| **Receipts** | | | | | | |
| Service Fees | $ 60.00 | $ | $ | $ | $ | $ 60.00 |
| Pistol Permit Fees | | 501,060.00 | | | | 501,060.00 |
| Grant- Pistol Permit Revenue Replacement | | 54,690.20 | | | | 54,690.20 |
| Sex Offender Registration Fees | 17,220.00 | | | | | 17,220.00 |
| Bail Bond Fees | | | 23,897.36 | | | 23,897.36 |
| Executions | 1,163.79 | | | | | 1,163.79 |
| Funds Received for Prisoners | | | | 900,574.93 | | 900,574.93 |
| Interest | | 1,840.13 | 1,160.87 | 1,352.44 | | 4,353.44 |
| Jail Store Profits and Commissions | | | 94,902.98 | | 199.39 | 95,102.37 |
| Social Security Payments | | | 2,000.00 | | | 2,000.00 |
| Seizure Funds | | | | | 32,216.67 | 32,216.67 |
| Sale of Equipment | | 79,206.64 | | | | 79,206.64 |
| Deferred Prosecution | | 1,275.00 | | | | 1,275.00 |
| Reimbursements | | 6,395.30 | | | | 6,395.30 |
| Donations, Refunds and Miscellaneous | 60.00 | 8,538.04 | 3,948.30 | | | 12,546.34 |
| Commissions on Telephones | | 14,015.33 | | | | 14,015.33 |
| Total Receipts | 18,503.79 | 667,020.64 | 125,909.51 | 901,927.37 | 32,416.06 | 1,745,777.37 |
| **Disbursements** | | | | | | |
| County Commission: | | | | | | |
| Sex Offender Fees | 17,220.00 | | | | | 17,220.00 |
| Service Fees | 60.00 | | | | | 60.00 |
| Circuit Clerk | 1,163.79 | | | | | 1,163.79 |
| Law Enforcement Expenses | | 532,456.05 | 67,899.24 | | 5,200.00 | 605,555.29 |
| Equipment Purchases | | 92,445.88 | 49,276.40 | | 28,300.00 | 170,022.28 |
| Jail Store Vendor | | | | 727,032.12 | | 727,032.12 |
| Inmate Withdrawals | | | | 30,111.60 | | 30,111.60 |
| Miscellaneous | 60.00 | | | 80.99 | | 140.99 |
| Total Disbursements | 18,503.79 | 624,901.93 | 117,175.64 | 757,224.71 | 33,500.00 | 1,551,306.07 |
| Excess of Receipts Over/(Under) Disbursements | | 42,118.71 | 8,733.87 | 144,702.66 | (1,083.94) | 194,471.30 |
| Balances - June 1, 2018 | | 68,359.77 | 21,679.83 | 9,719.96 | 9,320.27 | 109,079.83 |
| Balances - May 31, 2024 | $ | $ 110,478.48 | $ 30,413.70 | $ 154,422.62 | $ 8,236.33 | $ 303,551.13 |