



Office of Sheriff Greene County, Alabama

October 1, 2018 through April 30, 2024

Filed: October 3, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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



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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, Greene County, Alabama, for the period October 1, 2018 through April 30, 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,

Taylor Carter
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Office of Sheriff
Greene County, Alabama
October 1, 2018 through April 30, 2024**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Greene 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 Jonathan M. Benison served as Sheriff during the examination period.

The Sheriff refused to provide a management representation letter to the Department in conjunction with this examination. It is a standard practice for Sheriff to provide a management representation letter during the examination. This letter is provided to the Examiner to confirm that: (1) the Sheriff has made all financial records available; (2) there have been no irregularities involving management or employees; (3) there are no violations of laws, ordinances or regulations; (4) there are no unasserted claims or assessments; (5) there are no material transactions that were not properly recorded, (6) that the Sheriff complied with all applicable laws and regulations and (7) no events occurred subsequent to April 30, 2024 that would impact on the Sheriff's compliance with applicable laws and regulations.

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: The Sheriff failed to reconcile bank accounts monthly. This finding was previously reported as Findings 2014-001 and 2018-001.

- ◆ 2024-002: The Sheriff failed to reflect all financial activity of the office in cashbooks. This finding was previously reported as Findings 2014-002 and 2018-002.
- ◆ 2024-003: The Sheriff did not have an adequate system of controls over collecting, receipting and safeguarding of money. This finding was previously reported as Findings 2014-003 and 2018-003.
- ◆ 2024-004: The Sheriff did not provide adequate documentation to support disbursements for several funds. This finding was previously reported as Finding 2018-004.
- ◆ 2024-005: The Sheriff did not ensure that disbursements from proceeds of bingo operations were in compliance with the *Constitution of Alabama of 2022*, Section 32-7.00.

CHARGES AGAINST THE OFFICIAL

As reflected on Exhibit 2, charges against the Official totaling \$5,336,810.77 resulted from inadequate documentation of disbursements. A letter was sent to the Official requesting repayment totaling \$5,336,810.77. The Official failed to appear at a meeting with the Chief Examiner to show just cause as to why the amounts charged should not be repaid, but the Official did submit further evidence related to the charges. As a result, partial relief in the amount of \$370,383.08 was granted, as evidenced by the Order of the Chief Examiner. The charges that remain are due and unpaid and, as a result, this report will be certified to the District Attorney and Attorney General for collection.

EXIT CONFERENCE

The Official was invited to, and attended by telephone, an exit conference to discuss the results of this examination. Representing the Department of Examiners of Public Accounts were Shelley Patrenos, Audit Manager; and Taylor Carter, Examiner. Nikki Morrison, Director, County Audit Division and Jason Paulk, Chief Legal Counsel, attended by telephone.



Department of Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff Greene County, Alabama October 1, 2018 through April 30, 2024

The Office of Sheriff, Greene 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 of 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 law enforcement store under the authority of Act Number 2011-135, Acts of Alabama, and a canteen fund under the authority of the ***Code of Alabama 1975***, Section 45-32-231. The Sheriff also operates a Bingo Fund under the authority of Act Number 2003-433, Acts of Alabama, page 1244 which provides for operations of bingo games by certain non-profit organizations in Greene County. The Sheriff is also responsible for administering the Sheriff’s Law Enforcement Fund which accounts for sales of pistol permits pursuant to the ***Code of Alabama 1975***, Section 45-32-232 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 October 1, 2018 through April 30, 2024.

- ◆ **General Office Account** – accounts for receipts and disbursements related to miscellaneous fees for services rendered in the Sheriff’s office.
- ◆ **Municipal Inmate Feeding Account** – accounts for the receipt and disbursement of money for the feeding of municipal prisoners. The Sheriff receives a contracted amount from the various cities in Greene County for preparing and serving food to the municipal prisoners in the county jail.
- ◆ **Sheriff’s Law Enforcement Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by the ***Code of Alabama 1975***, Section 45-32-232. The Sheriff is authorized to expend these funds for law enforcement purposes in Greene County. This fund is also used to account for collections and remittances of judgments and court costs obtained through the service of executions by the Sheriff. Bail bond fees from the circuit clerk and sex offender registration fees are also receipts in this fund.

- ◆ **Sheriff's Jail Store Fund** – accounts for proceeds from vending machines sales in the County jail as provided by the *Code of Alabama 1975*, Section 45-32-231. The profits are to be used for jail inmate recreation.
- ◆ **Prisoners' Money on Deposit Fund** – accounts for the receipt and disbursement of inmate's money that is to be used to purchase items from the jail store. Unused money is returned to inmates upon their release.
- ◆ **Sheriff's Jail Law Enforcement Fund** – accounts for the profit earned on the operation of the jail store. The profits from the operation of the jail store are to be expended for law enforcement purposes in Greene County. This fund is authorized by Act Number 2011-135, Acts of Alabama.
- ◆ **Junior Deputies Fund** – accounts for donations from the Greene County Racing Commission and others that are to be used for a Junior Deputies program for youth in Greene County.
- ◆ **Equitable Sharing Fund** – accounts for federal sharing proceeds of asset forfeitures from the Drug Enforcement Administration of the U. S. Department of the Treasury and the U. S. Department of Justice as required by the "Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies". These funds must be maintained and expended in accordance with those requirements for law enforcement purposes.
- ◆ **Process Serving Fund** – accounts for fees collected by the courts for serving papers that can be expended by the Sheriff for law enforcement purposes in Greene County as provided by the *Code of Alabama 1975*, Section 45-32-230.
- ◆ **Jail Food Fund** – accounts for the receipt and disbursement of money for the feeding of State and County prisoners beginning September 2018 through August 2019.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of money from the State for the feeding of prisoners. 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.
- ◆ **Bingo Fund** – an amendment to the *Constitution of Alabama of 1901*, as provided by Act Number 2003-433, Acts of Alabama, page 1244, provides for operations of bingo games by certain non-profit organizations in Greene County. This fund was established by the Sheriff to account for the receipt and disbursement of license fees issued for the operations of these bingo games. The Sheriff is responsible for licensing and promulgating the rules and regulations for such operations.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-001	<p><u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as established by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require all bank accounts to be reconciled to the cashbook monthly and, when applicable, include an analysis of balances on hand. Bank reconciliations for the General Office Account, K-9 Fund, Municipal Inmate Feeding Account, Sheriff's Law Enforcement Fund, Sheriff's Jail Store Fund, Prisoners' Money on Deposit Fund, Sheriff's Jail Law Enforcement Fund, Junior Deputies Fund, Equitable Sharing Fund, Process Serving Fund, Jail Food Fund, Prisoner Feeding Fund, and Bingo Funds were not performed monthly. Additionally, an analysis of the balances on hand was not performed for the Prisoner's Money on Deposit Fund. Procedures were not in place to ensure that bank accounts were reconciled to the accounting records timely and accurately. As a result, an accurate, reconciled bank balance was not available. This finding was previously reported as Findings 2014-001 and 2018-001.</p> <p><u>Recommendation:</u> The Sheriff should ensure bank accounts are reconciled monthly.</p>
2024-002	<p><u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as established by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the cashbook to reflect all of the financial activities of the office. The cashbook should reflect the source of all amounts received by the Office of the Sheriff for each fund maintained and should also reflect the disbursements that are paid. The following discrepancies were noted:</p> <ul style="list-style-type: none">✓ Cashbooks did not reflect all financial activities of the office.✓ Receipts and disbursements were not properly categorized. <p>Procedures were not in place to ensure cashbooks were properly maintained for each fund. As a result, we could not determine that all receipts and disbursements were properly recorded and categorized. This finding was previously reported as Findings 2014-002 and 2018-002.</p> <p><u>Recommendation:</u> Cashbooks should be maintained to properly reflect all financial activity and receipts and disbursements should be properly categorized.</p>

Schedule of State and Local Compliance and Other Findings

For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-003	<p><u>Finding:</u></p> <p><i>Minimum Accounting Requirements for the Office of Sheriff</i>, as established by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Office of Sheriff to maintain records of amounts collected for all money received and that all cash, checks and money orders received should be deposited daily. The Sheriff is responsible for ensuring that his office is operated in compliance with applicable laws and regulations and to ensure that his office maintains appropriate records that reflect the activities conducted in his office. The Sheriff did not have procedures in place to ensure receipts were issued for money received and that the money was properly deposited and safeguarded. The following discrepancies were noted:</p> <ul style="list-style-type: none">✓ Receipts were not written for Sex Offender Fees.✓ Deposits were not made timely.✓ Pistol permit cash collections were not properly reconciled to deposits; therefore, we were unable to determine that all money collected was deposited timely and intact. <p>The Sheriff did not ensure that receipts were issued for all cash collections and did not ensure that cash collections were deposited in a timely manner. As a result, we could not verify that all money collected was deposited. This finding was previously reported as Findings 2014-003 and 2018-003.</p> <p><u>Recommendation:</u></p> <p>The Sheriff should ensure that receipts are issued for all money collected and that all collections are deposited in a timely manner.</p>

Schedule of State and Local Compliance and Other Findings

For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-004	<p><u>Finding:</u></p> <p><i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require supporting documentation to be maintained for all disbursements to demonstrate disbursements were made for allowable purposes in accordance with applicable laws and regulations. Additionally, when there are regulations that include specific language on how funds are to be disbursed, it is the responsibility of the Sheriff to appropriately document the funds were disbursed in accordance with those regulations.</p> <p>The Sheriff did not establish procedures to ensure that disbursements were made in accordance with applicable laws and regulations and to ensure that documentation was maintained to support all disbursements. Multiple requests were made to the Sheriff to obtain documentation for the disbursements. The following discrepancies were noted:</p> <ul style="list-style-type: none">✓ There was inadequate or no supporting documentation to support disbursements to a tire company and a vending and commissary company paid from the Process Serving Fund, Sheriff's Jail Law Enforcement Fund, Prisoners' Money on Deposit Fund, and Sheriff's Law Enforcement Fund, in the amount of \$16,226.97.✓ There was inadequate or no supporting documentation to support disbursements for payments made directly to employees in the amount of \$3,159,031.48 paid from the Bingo Fund. These payments were in addition to the employees salaries paid by the County Commission and were reported to the IRS on Form 1099 as non-employee compensation.✓ There was inadequate or no supporting documentation to support disbursements paid from the Bingo Fund in the amount of \$2,161,552.32. Of this amount, \$1,179,252.61 was paid to consultants and attorneys for professional services. The remaining amount included payments to merchants, individuals, restaurants, hotels, automotive repair shops, gas stations and grocery stores. <p>As a result, amounts due from the Sheriff in the amount of \$16,226.97, \$3,159,031.48 and \$2,162,552.32 are reflected on Exhibit 2, Schedule of Charges. This finding was previously reported as Finding 2018-004.</p> <p><u>Recommendation:</u></p> <p>The Sheriff should ensure all disbursements are supported by adequate documentation and are made for allowable purposes.</p>

Schedule of State and Local Compliance and Other Findings

For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-005	<p><u>Finding:</u></p> <p>The <i>Constitution of Alabama of 2022</i>, Section 32-7.00, provides for the operation of bingo by nonprofits in Greene County and provides that the Sheriff of Greene County shall promulgate rules and regulations for the licensing, permitting and operation of bingo games within the county and shall ensure compliance with such rules and regulations. The Sheriff's rules and regulations for the operation of bingo in Greene County provide that the assessments collected from the operation of bingo are to be used to benefit the public good/welfare in general for the citizens of Greene County, to supplement salaries of Sheriff department staff and for other law enforcement purposes. Section 32-7.00 only provides that the Sheriff shall promulgate rules and regulations for the licensing, permitting and operation of bingo games. Section 32-7.00 does not provide that other law enforcement expenses can be paid from the proceeds of the bingo assessments; therefore, the Sheriff did not comply with the requirements of the <i>Constitution of Alabama of 2022</i>, Section 32-7.00.</p> <p><u>Recommendation:</u></p> <p>The Sheriff should ensure all proceeds from the operation of bingo are used for allowable purposes pursuant to the <i>Constitution of Alabama of 2022</i>, Section 32-7.00.</p>

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	General Office Account	Municipal Inmate Feeding Account	Sheriff's Law Enforcement Fund	Sheriff's Jail Store Fund	Prisoners' Money On Deposit Fund	Sheriff's Jail Law Enforcement Fund	Junior Deputies Fund
Receipts							
Pistol Permit Fees	\$	\$	\$ 89,678.00	\$	\$	\$	\$
Sex Offender Fees			270.00				
Bail Bond Fees			5,563.90				
Vending Machine Proceeds				10,882.17			
Inmate Receipts					344,817.00		
Commissary Commissions						45,006.52	
Process Serving Fees							
Bingo License Fees							
Bingo Proceeds							
Feed Bill	1,501.70	23,580.00					
Reimbursements							
Donations	3,500.00						
Miscellaneous			17,438.54				
Total Receipts	5,001.70	23,580.00	112,950.44	10,882.17	344,817.00	45,006.52	
Disbursements							
Travel and Meal Expenses			27,587.17				
Greene County Commission							
Equipment and Maintenance			16,107.44				
Automobile Expense			16,806.81				
Office Supplies and Furniture			12,173.91				
Uniforms			2,110.24				
Professional Dues and Fees							
Law Enforcement			1,527.03				
Vending Supplies				3,481.47			
Utilities				3,937.90			
Inmate Withdrawals					68,283.98		
Commissary Purchases					154,962.64		
Restitution					535.00		
Jail Supplies		24,119.65				41,322.57	
Subscription Services							
Payroll - Bingo Clerks							
Payroll - Tax Payments							
Payroll - Employee Hours not Paid by Commission			3,251.58				
Payroll - Greene County School Resource Officer							
Contract Labor							
Incentive Pay to Employees							
Professional Services							
Legal Fees			8,070.00				
Canine Supplies	1,743.86						
CA-743 Allocation to Municipalities							
Advertising			2,990.00				
Donations			600.00				
Gift Cards to Employees							
Miscellaneous	30.00		2,495.72		38.15	698.57	
Total Disbursements	\$ 1,773.86	\$ 24,119.65	\$ 93,719.90	\$ 7,419.37	\$ 223,819.77	\$ 42,021.14	\$

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	General Office Account	Municipal Inmate Feeding Account	Sheriff's Law Enforcement Fund	Sheriff's Jail Store Fund	Prisoners' Money On Deposit Fund	Sheriff's Jail Law Enforcement Fund	Junior Deputies Fund
Excess of Receipts Over/(Under) Disbursements	\$ 3,227.84	\$ (539.65)	\$ 19,230.54	\$ 3,462.80	\$ 120,997.23	\$ 2,985.38	\$
Transfers							
Transfers In		1,501.70					
Transfers Out	(1,501.70)						
Total Transfers	(1,501.70)	1,501.70					
Excess/(Deficit) after Transfers	1,726.14	962.05	19,230.54	3,462.80	120,997.23	2,985.38	
Balances - October 1, 2018	4,343.68		4,526.72	2,230.32	8,551.74	1,366.42	1,331.74
Balances - April 30, 2024	\$ 6,069.82	\$ 962.05	\$ 23,757.26	\$ 5,693.12	\$ 129,548.97	\$ 4,351.80	\$ 1,331.74

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	Equitable Sharing Fund	Process Serving Fund	Jail Food Fund	Prisoner Feeding Fund	Bingo Fund	Totals
Receipts						
Pistol Permit Fees	\$	\$	\$	\$	\$	89,678.00
Sex Offender Fees						270.00
Bail Bond Fees						5,563.90
Vending Machine Proceeds						10,882.17
Inmate Receipts						344,817.00
Commissary Commissions						45,006.52
Process Serving Fees		7,980.37				7,980.37
Bingo License Fees					4,050,246.48	4,050,246.48
Bingo Proceeds					12,881,649.53	12,881,649.53
Feed Bill			49,579.48	56,573.55		131,234.73
Reimbursements					12,031.60	12,031.60
Donations						3,500.00
Miscellaneous						17,438.54
Total Receipts		7,980.37	49,579.48	56,573.55	16,943,927.61	17,600,298.84
Disbursements						
Travel and Meal Expenses					91,103.22	118,690.39
Greene County Commission					3,112,949.99	3,112,949.99
Equipment and Maintenance						16,107.44
Automobile Expense					368,509.75	385,316.56
Office Supplies and Furniture				1,365.00	245,826.11	259,365.02
Uniforms					97,358.20	99,468.44
Professional Dues and Fees					10,135.65	10,135.65
Law Enforcement	40.00	3,579.51			298,524.62	303,671.16
Vending Supplies						3,481.47
Utilities					37,836.02	41,773.92
Inmate Withdrawals						68,283.98
Commissary Purchases						154,962.64
Restitution						535.00
Jail Supplies			20,783.21	70,225.70		156,451.13
Subscription Services					11,092.31	11,092.31
Payroll - Bingo Clerks					668,185.33	668,185.33
Payroll - Tax Payments					75,691.05	75,691.05
Payroll - Employee Hours not Paid by Commission				14,256.21		17,507.79
Payroll - Greene County School Resource Officer					107,835.50	107,835.50
Contract Labor					245,720.27	245,720.27
Incentive Pay to Employees					4,848,476.62	4,848,476.62
Professional Services					1,526,389.88	1,526,389.88
Legal Fees					2,022,784.60	2,030,854.60
Canine Supplies						1,743.86
CA-743 Allocation to Municipalities					1,493,417.51	1,493,417.51
Advertising						2,990.00
Donations				250.00	488,358.20	489,208.20
Gift Cards to Employees					90,000.00	90,000.00
Miscellaneous				1,175.14	4,712.60	9,150.18
Total Disbursements	\$ 40.00	\$ 3,579.51	\$ 20,783.21	\$ 87,272.05	\$ 15,844,907.43	\$ 16,349,455.89

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	Equitable Sharing Fund	Process Serving Fund	Jail Food Fund	Prisoner Feeding Fund	Bingo Fund	Totals
Excess of Receipts Over/(Under) Disbursements	\$ (40.00)	\$ 4,400.86	\$ 28,796.27	\$ (30,698.50)	\$ 1,099,020.18	\$ 1,250,842.95
Transfers						
Transfers In				44,668.26		46,169.96
Transfers Out			(28,796.27)		(15,871.99)	(46,169.96)
Total Transfers			(28,796.27)	44,668.26	(15,871.99)	
Excess/(Deficit) after Transfers	(40.00)	4,400.86		13,969.76	1,083,148.19	1,250,842.95
Balances - October 1, 2018	1,288.97	4,582.66			13,443.82	41,666.07
Balances - April 30, 2024	\$ 1,248.97	\$ 8,983.52	\$	\$ 13,969.76	\$ 1,096,592.01	\$ 1,292,509.02

Schedule of Charges
October 1, 2018 through April 30, 2024

Person/Official	Date Paid	Amount Charged Fund/Account	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Directly Charged To:						
Jonathan M. Benson, Sheriff, Greene County						
Paid To:						
Monica Turner	05/01/2022 - 04/30/2024	\$ 171,400.00	\$	\$	\$ 171,400.00	Incentive payments were made to employees directly from the Bingo Fund without adequate documentation to substantiate why the payments were made. These payments were in addition to the salaries paid to the employees by the County Commission.
Akira Spencer	05/01/2022 - 04/30/2024	165,975.00			165,975.00	
Steven Davis	05/01/2022 - 04/30/2024	152,808.76			152,808.76	
Vince Hardwick	05/01/2022 - 04/30/2024	142,510.00			142,510.00	
Elston Carpenter	05/01/2022 - 04/30/2024	142,250.46			142,250.46	
Melvin Smith	05/01/2022 - 04/30/2024	139,956.00			139,956.00	
LaJeffery Carpenter	05/01/2022 - 04/30/2024	139,550.00			139,550.00	
Jeffery Grant	05/01/2022 - 04/30/2024	130,966.00			130,966.00	
LeDedrian Walker	05/01/2022 - 04/30/2024	122,380.00			122,380.00	
Edward Hutton	05/01/2022 - 04/30/2024	121,880.00			121,880.00	
Charles Davis	05/01/2022 - 04/30/2024	117,905.00			117,905.00	
Karron Merriweather	05/01/2022 - 04/30/2024	112,660.00			112,660.00	
Earnestine Wade	05/01/2022 - 04/30/2024	107,150.00			107,150.00	
Charles Powell	05/01/2022 - 04/30/2024	104,400.00			104,400.00	
Emma Jackson	05/01/2022 - 04/30/2024	101,057.00			101,057.00	
Blake McMillian	05/01/2022 - 04/30/2024	100,075.00			100,075.00	
Lorenzo Gamble	05/01/2022 - 04/30/2024	99,025.00			99,025.00	
Athelyn Jordan	05/01/2022 - 04/30/2024	92,839.00			92,839.00	
Chaquita Davis	05/01/2022 - 04/30/2024	91,450.00			91,450.00	
Suzette Powell	05/01/2022 - 04/30/2024	70,325.00			70,325.00	
Marilyn Jennings	05/01/2022 - 04/30/2024	69,830.00			69,830.00	
Jim Knox	05/01/2022 - 04/30/2024	67,868.76			67,868.76	
Bessie Lewis	05/01/2022 - 04/30/2024	66,700.00			66,700.00	
Al Wilkins	05/01/2022 - 04/30/2024	66,405.00			66,405.00	
Sharon Elliott	05/01/2022 - 04/30/2024	65,605.00			65,605.00	
Tracy Allen	05/01/2022 - 04/30/2024	61,000.00			61,000.00	
Violet Batch	05/01/2022 - 04/30/2024	57,725.00			57,725.00	
Angela Horton	05/01/2022 - 04/30/2024	56,555.00			56,555.00	
Cordell Ray	05/01/2022 - 04/30/2024	55,425.00			55,425.00	
Sidney Carpenter	05/01/2022 - 04/30/2024	44,610.00			44,610.00	
Jimmie Little	05/01/2022 - 04/30/2024	38,250.00			38,250.00	
Emonfre' White	10/26/2023 - 03/01/2024	19,580.00			19,580.00	
Arthur Lavender	05/06/2022 - 03/03/2023	17,075.00			17,075.00	
Felicia Ridgeway	05/01/2022 - 04/30/2024	16,775.00			16,775.00	
Tamya Turner	05/01/2022 - 12/22/2023	12,390.50			12,390.50	
Nicholas Spencer	08/01/2022 - 06/28/2023	7,525.00			7,525.00	
Alexander Wilkins	11/17/2023 - 03/25/2024	6,450.00			6,450.00	
Lamon Long	05/01/2022 - 07/01/2022	2,700.00			2,700.00	
Total		3,159,031.48			3,159,031.48	
Sub-Total Forward		\$3,159,031.48	\$	\$	\$3,159,031.48	

Schedule of Charges
October 1, 2018 through April 30, 2024

Person/Official	Date Paid	Amount Charged Fund/Account	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Sub-Total Brought Forward		\$3,159,031.48	\$	\$	\$3,159,031.48	
<u>Directly Charged To:</u>						
Jonathan M. Benison, Sheriff, Greene County	05/01/2022 - 04/30/2024	16,226.97		3,824.49	12,402.48	Check and debit card transactions in the Sheriff's Law Enforcement Fund, Sheriff's Jail Law Enforcement Fund, Commissary Fund, and Process Serving Fund were disbursed to a tire company and a vending and commissary company without adequate and/or complete invoices, receipts or other documentation to support the allowable purpose of the disbursements.
Jonathan M. Benison, Sheriff, Greene County	05/01/2022 - 04/30/2024	2,161,552.32		366,558.59	1,794,993.73	Numerous check and debit card transactions in the Bingo Fund were disbursed without adequate documentation to support the allowable purpose of the disbursements. This amount includes payments made to consultants, attorneys, merchants, individuals, restaurants, hotels, automotive repair shops, gas stations, and grocery stores.
Total Direct Charges		<u>\$5,336,810.77</u>	<u>\$</u>	<u>\$ 370,383.08</u>	<u>\$4,966,427.69</u>	

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Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

**RE: OFFICE OF SHERIFF,
GREENE COUNTY
OCTOBER 1, 2018 THROUGH APRIL 30, 2024**

This matter of amounts due from the Sheriff, Greene County, Alabama, was brought before me on the 12th day of September 2025, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20. The Sheriff, Greene County, Alabama, failed to appear before me on that date; however, he submitted evidence to me prior to such date. I am of the opinion that the Sheriff, Greene County, Alabama, has provided evidence to constitute just cause for relieving charges in the amount of \$370,383.08; therefore, relief from these charges is granted. Further, I am of the opinion that the Sheriff, Greene County, Alabama, has failed to show just cause why the remaining changes in the amount of \$4,966,427.69 should not be paid; therefore, relief from those charges is denied.

Entered this the 17th day of September 2025.

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

**Rachel Laurie Riddle
Chief Examiner**