



Alabama Department of Examiners of Public Accounts

Report on the **Office of the Alabama State Auditor State of Alabama Montgomery, Alabama**

October 1, 2018 through September 30, 2023

Filed: November 8, 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

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 the Alabama State Auditor, Montgomery, Alabama, for the period October 1, 2018 through September 30, 2023, by Examiners Claudia Wise and Trevonte Howard. I, Claudia Wise, 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,

Claudia Wise.

Claudia Wise
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 state legal compliance examination.	
Agency Overview	C
Contains information pertaining to the organization and operation of the Office of the Alabama State Auditor.	
Other Information	1
Exhibit #1 Officials – a listing of the Officials.	2



Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Office of the Alabama State Auditor
October 1, 2018 through September 30, 2023**

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the Office of the Alabama State Auditor (the "Office") and a review of the Office's compliance with applicable laws and regulations of the State of Alabama. This examination was conducted 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 examination was performed to determine whether the public officers, agents, and employees of the Office properly and lawfully accounted for all money and other public assets, or resources received, disbursed, or in the custody of the Office.

This examination included procedures to determine whether the Office complied with the state laws and regulations that pertain to its financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. The Office's internal control policies and procedures relating to the areas listed above were also reviewed; however, this examination did not encompass managerial and operational matters, such as whether the Office accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

The mission and purpose of the Office is described in the accompanying Agency Overview.

RESULTS OF THE EXAMINATION

Nonconsumable personal property records were maintained by the Property Inventory Control Division of the State Auditor's Office as required by the *Code of Alabama 1975*, Section 36-16-8.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

EXIT CONFERENCE

An exit conference was held on October 9, 2024. Individuals in attendance were Andrew Sorrell, State Auditor; Hope Scarborough, Chief of Staff; Andy Taylor, IT Systems Specialist; Jared Nelson, State Property Inventory Auditor; and Kathie Lynch, State Auditor Administrative Officer (via teleconference); along with Sandra Dawson-Charles and Trevonte Howard from the Department of Examiners of Public Accounts.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Office of the Alabama State Auditor October 1, 2018 through September 30, 2023

The Office of the Alabama State Auditor (the “Office”) was established under the legal authority of the *Constitution of Alabama 1901*, Article V, Section 112, as amended. The Office operates under the legal authority of the *Constitution of Alabama 1901*, Article V, Section 137, as amended, and the *Code of Alabama 1975*, Sections 36-16-1 through 36-16-11 and 41-1-6. Created in the Office is the Property Inventory Control Division. Biannually, the Property Inventory Control Division is responsible for conducting an inventory of all nonconsumable personal property and certain other items deemed important or sensitive to be included in the inventory of state property of the value of five hundred dollars (\$500) or more, excluding historical materials in the custody of the Department of Archives and History, holding every officer or employee strictly accountable for all personal property assigned to his or her custody. No later than November 30th of each fiscal year, the Office is also responsible for reporting in writing to the Governor all losses and missing items of state property valued at more than five hundred dollars (\$500) as revealed by the most recent inventory of state personal property.

The State Auditor is elected by popular election for a four-year term of office, is eligible for one successive term, and may be removed by impeachment. If the Office becomes vacant due to death or resignation, the Governor appoints a State Auditor to hold office until the next election. Additional information on the Office can be found on their website at www.auditor.alabama.gov.

Other Information

Officials
October 1, 2018 through September 30, 2023

Official		Term Expires
Mr. Andrew Sorrell, State Auditor	Office of the Alabama State Auditor State Capitol, Room S-101 600 Dexter Avenue Montgomery, AL 36130 Phone: (334) 242-7010 Website: https://auditor.alabama.gov	2027
Mr. Jim Zeigler, State Auditor		2023