Office of Sheriff

Dale County, Alabama

June 1, 2019 through January 31, 2025

Filed: March 6, 2026

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 Office of Sheriff, Dale County, Alabama, for the period June 1, 2019 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,

Ethan Edson
Examiner of Public Accounts

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Table of Contents

Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

Office of Sheriff
Dale County, Alabama
June 1, 2019 through January 31, 2025

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Dale 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 Wally Olson served as Sheriff from the beginning of the examination period through January 15, 2023. Honorable Mason Bynum served as Sheriff from January 16, 2023 through the remainder of 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: The Sheriff failed to maintain adequate documentation for disbursements. This finding was previously reported as Finding 2019-001.

- 2025-002: The Sheriff failed to timely deposit money received for the Sex Offender Fee Fund and the Project Lifesaver Fund.

- 2025-003: The Sheriff failed to maintain an accurate inventory listing. This finding was previously reported as Findings 2009-008 and 2019-002.

CHARGES AGAINST THE OFFICIAL

As reflected on Exhibit 2, charges against the Official totaling $240.00 resulted from inadequate documentation to support the allowable purpose of a disbursement. A letter was sent to the Official requesting repayment totaling $240.00. The Official appeared at a meeting with the Chief Examiner to show just cause as to why the amount charged should not be repaid, and submitted further evidence related to the charge. As a result, relief in the amount of $240.00 was granted, as evidenced by the Order of the Chief Examiner.

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 Netteah K. Anderson, Audit Manager and Ethan Edson, Examiner.

Department of

Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff
Dale County, Alabama
June 1, 2019 through January 31, 2025

The Office of Sheriff, Dale 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 prisoners housed in the county jail. 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 45-23-231.01, and for profits received from the jail store operated under the authority of the ***Code of Alabama 1975***, Section 45-23-233. The Sheriff also accounts for removal of prisoners, prisoners' money on deposit, serving executions, registration fees and other miscellaneous receipts.

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Dale County, Alabama, for the period June 1, 2019 through January 31, 2025.

- ***Sheriff's Law Enforcement Fund*** – This fund accounts for the receipt and disbursement of pistol permit fees as authorized by the ***Code of Alabama 1975***, Section 45-23-231.01, grants, donations and other miscellaneous sources to be expended for law enforcement purposes in Dale County. This fund also accounts for the following:

  Executions – accounts for the receipt and disbursement of judgments and court costs collected by the Sheriff's Department and remitted to the Circuit Clerk.

  Removal of Prisoners – accounts for the receipt and disbursement of reimbursements received from the State for the removal of prisoner expenses incurred by the Sheriff in transporting felony prisoners to the State.

  Drug Seizures – accounts for the receipt and disbursement of proceeds received from seized currency condemned by the courts and assets that have been liquidated as a result of violation of State narcotics statutes. These funds are expended for drug enforcement purposes.

  Jail Store – accounts for the receipt and disbursement of proceeds received from the sale of food and other items to the inmates in the jail pursuant to the ***Code of Alabama 1975***, Section 45-23-233. The proceeds are to be expended to purchase jail store items and for law enforcement purposes.

Sex Offender Fees – accounts for the receipt and disbursement of sex offender fees collected pursuant to the ***Code of Alabama 1975***, Section 15-20A-22. The proceeds are to be expended for the registration of sex offenders and notifications.

Bail Bond Fees – accounts for the receipt and disbursement of bail bond fees collected pursuant to the ***Code of Alabama 1975***, Sections 12-19-311 and 12-19-312. The proceeds are to be expended for the operation of the jail.

- ***Inmate Trust Fund*** – accounts for money received from inmates at the time of arrest and money received on behalf of the inmate while incarcerated. The inmates' money is held for purchases made from the Jail Store. Unused funds are returned to the inmate upon their release.

- ***Food and Service Allowance Fund*** – accounts for the receipt and disbursement of funds for the feeding of prisoners from August 1, 2018 through July 31, 2019. The Sheriff received from the State $1.75 per day per prisoner as a food allowance and from $0.05 to $1.00 (based upon the number of prisoners) per day as a service allowance for preparing and serving the food.

- ***State Prisoner Feeding Fund*** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning on August 1, 2019. Pursuant to the ***Code of Alabama 1975***, Section 14-6-42, the Sheriff received $2.25 per day for each prisoner for food and the services for preparing food, serving food, and other services incident to the feeding of prisoners in the county jail.

- ***Municipal Food Fund*** – accounts for the receipt and disbursement of funds for the feeding of municipal prisoners beginning on August 1, 2019. The Sheriff received allowances from the municipalities of Dale County for preparing and serving the food and other services incidental to the feeding of municipal prisoners in the county jail pursuant to agreements entered into between the Dale County Commission and the municipalities of Dale County.

- ***Sheriff's Aviation Fund*** – This fund accounts for the receipt and disbursement of assessments of the members of the Wiregrass Aviation Support Program and donations for the purchase and maintenance of aviation equipment.

- ***Project Lifesaver Fund*** – This fund accounts for the receipt and disbursement of funds for the Project Lifesaver Program.

- ***Fishing Rodeo Fund*** – accounts for the receipt and disbursement of funds received for the Dale County Office of Sheriff Fishing Rodeo. The money was all donated specifically for this purpose and the disbursements were made for the expenses of the Rodeo.

- ***Guardianship Fund*** – This fund accounts for the receipt and disbursement of funds held in the Sheriff's appointed capacity as general conservator for Dale County as authorized by the ***Code of Alabama 1975***, Sections 26-2-27 and/or 26-2-50.

Schedule of State and Local Compliance and Other Findings

Ref. No.	Finding/Noncompliance
2025-001	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff*, as prescribed by the Chief Examiner of Public Accounts, pursuant to the ***Code of Alabama 1975***, Section 41-5A-21, require the Sheriff to make all disbursements in accordance with applicable laws and regulations and to maintain documentation for each disbursement to demonstrate an allowable purpose. Testing of disbursements in the Sheriff's Law Enforcement Fund and the Sheriff's Aviation Fund revealed the following issues: ♦ Several disbursements had inadequate or no documentation to support the purpose of the disbursement and some were posted directly to the cashbook from the bank statements after purchase was made. ♦ Meal tickets/invoices did not contain the purpose of the meal or list the attendees of the event. After additional requests, the Sheriff was able to provide documentation to substantiate the law enforcement purpose of the disbursements, with the exception of disbursements totaling $254.61 in the Sheriff's Law Enforcement Fund. The Sheriff reimbursed the Sheriff's Law Enforcement Fund for undocumented disbursements totaling $14.61 at the conclusion of the examination. However, undocumented disbursements totaling $240.00 were not reimbursed to the Sheriff's Law Enforcement Fund. This amount is shown on Exhibit 2. Procedures were not in place to ensure documentation for all disbursements demonstrated an allowable purpose. As a result, disbursements could be made for unallowable purposes. This finding was previously reported as Finding 2019-001. **Recommendation:** The Sheriff should implement procedures to ensure that appropriate supporting documentation is maintained for all disbursements to demonstrate an allowable purpose.

Ref. No.	Finding/Noncompliance
2025-002	**<u>Finding:</u>** The *Minimum Accounting Requirements for the Office of Sheriff*, as established by the Chief Examiner of Public Accounts, pursuant to the ***Code of Alabama 1975***, Section 41-5A-21, states "all cash, checks and money orders received shall be deposited daily". Tests revealed 11 receipts of the Sex Offender Fee Fund and 15 receipts of the Project Lifesaver Fund were not deposited daily. In some instances, there were up to 84 days between the receipt of money and deposit into the bank account. Procedures were not in place to ensure that receipts were deposited daily. As a result, receipts received that were not deposited into bank accounts timely were exposed to loss or theft. **<u>Recommendation:</u>** The Sheriff should ensure that receipts are deposited daily in accordance with the *Minimum Accounting Requirements for the Office of Sheriff*.
2025-003	**<u>Finding:</u>** The *Minimum Accounting Requirements for the Office of Sheriff*, as prescribed by the Chief Examiner of Public Accounts, pursuant to the ***Code of Alabama 1975***, Section 41-5A-21, requires the Sheriff to maintain a listing of all equipment, including firearms purchased. This listing should include the date purchased, serial number, property identification number, location, and all other information necessary to properly identify the item. Equipment is to be periodically inventoried by the Sheriff or his/her designated representative to ensure the equipment listing is accurate and up-to-date and to ensure all equipment, including firearms, are properly accounted for. Tests performed during the examination revealed a complete inventory of all assets (aircraft, watercraft, equipment, and furniture) under the direct control of the Sheriff's Department was not maintained. Serial numbers and other information necessary to properly identify an item were not always documented. The Office of Sheriff failed to consistently record purchases to the Inventory Officer and failed to perform a periodic inventory. As a result, the Office of Sheriff failed to maintain a complete and accurate inventory listing. This finding was previously reported as Findings 2009-008 and 2019-002. **<u>Recommendation:</u>** The Office of Sheriff should maintain a complete inventory of all assets and perform a periodic inventory of assets in accordance with the *Minimum Accounting Requirements for the Office of Sheriff*.

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2019 through January 31, 2025

	Sheriff's Law Enforcement Fund	Inmate Trust Fund	Food and Service Allowance Fund	State Prisoner Feeding Fund	Municipal Food Fund	Sheriff's Aviation Fund	Project Lifesaver Fund	Fishing Rodeo Fund	Guardianship Fund	Totals
Receipts										
State Food and Service Allowances	$	$	$	$ 306,675.07	$	$	$	$	$	$ 306,675.07
Other Food and Service Allowances				9,360.60	118,688.00					128,048.60
Pistol Permit Fees	747,530.00									747,530.00
Sex Offender Registration Fees	42,388.38									42,388.38
Bail Bond Fees	18,578.29									18,578.29
Feeding Prisoners	384,755.52									384,755.52
Removal of Prisoners	3,922.00									3,922.00
Interest						159.13				159.13
Jail Store Sales	268,298.00									268,298.00
Forfeitures	11,184.62									11,184.62
Inmate Deposits		208,610.16								208,610.16
Assistance to Other Agencies						620,752.02				620,752.02
Sale of Equipment	121,936.00					2,118,797.72				2,240,733.72
Reimbursement for Fuel/Refunds						59,514.26				59,514.26
Donations and Reimbursements	419,039.15						13,872.83	78,852.50		511,764.48
Refunds and Miscellaneous	90.00	329.85								419.85
Conservatorship Deposits									238,706.02	238,706.02
Total Receipts	2,017,721.96	208,940.01		316,035.67	118,688.00	2,799,223.13	13,872.83	78,852.50	238,706.02	5,792,040.12
Disbursements										
Sex Offender Related Expenses	40,352.24									40,352.24
Bail Bond Fees	15,398.54									15,398.54
Law Enforcement Expenses	1,200,038.72									1,200,038.72
Jail Store Commissions		114,347.50								114,347.50
Prisoner Feeding Expenses	515,917.10			292,151.97	59,369.35					867,438.42
Drug Enforcement Expenses	17,825.79									17,825.79
Equipment	55,225.68					1,664,878.37				1,720,104.05
Aviation Expense						1,140,704.24				1,140,704.24
Jail Store Vendor	172,285.62									172,285.62
Commissary Expense (Vendor)		80,025.92								80,025.92
PMOD Software Expenses		4,870.23								4,870.23
Inmate Withdrawals		7,284.35								7,284.35
Rodeo Expense								20,323.92		20,323.92
Miscellaneous	1,176.04	47.00			63.90		20.87	200.45		1,508.26
Project Lifesaver Expenses							10,152.18			10,152.18
Conservatorships Disbursements									220,274.53	220,274.53
Total Disbursements	2,018,219.73	206,575.00		292,151.97	59,433.25	2,805,582.61	10,173.05	20,524.37	220,274.53	5,632,934.51
Excess of Receipts Over/(Under) Disbursements	$ (497.77)	$ 2,365.01	$	$ 23,883.70	$ 59,254.75	$ (6,359.48)	$ 3,699.78	$ 58,328.13	$ 18,431.49	$ 159,105.61

Schedule of Cash Receipts, Disbursements and Balances
June 1, 2019 through January 31, 2025

	Sheriff's Law Enforcement Fund	Inmate Trust Fund	Food and Service Allowance Fund	State Prisoner Feeding Fund	Municipal Food Fund	Sheriff's Aviation Fund	Project Lifesaver Fund	Fishing Rodeo Fund	Guardianship Fund	Totals
Transfers										
Transfers In	$	$	$	$ 2,883.05	$ 5,761.00	$	$	$	$	$ 8,644.05
Transfers Out			(8,644.05)							(8,644.05)
Total Transfers			(8,644.05)	2,883.05	5,761.00					
Excess/(Deficit) after Transfers	(497.77)	2,365.01	(8,644.05)	26,766.75	65,015.75	(6,359.48)	3,699.78	58,328.13	18,431.49	159,105.61
Balances - June 1, 2019	187,383.30		8,644.05			24,523.60	680.41		4,786.42	226,017.78
Balances - January 31, 2025	$ 186,885.53	$ 2,365.01	$	$ 26,766.75	$ 65,015.75	$ 18,164.12	$ 4,380.19	$ 58,328.13	$ 23,217.91	$ 385,123.39

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Schedule of Charges
June 1, 2019 through January 31, 2025

Person/Official Charged	Date	Fund/Account	Amount Charged	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Directly Charged to:							
Mason Bynum, Sheriff	06/17/2024	Sheriff's Law Enforcement Fund	$ 240.00	$	$ 240.00	$	Food was purchased for a softball game between the Sheriff's Office and the Ozark Police Department without documentation to support the allowable purpose of the disbursement.
Total Direct Charges			$ 240.00	$	$ 240.00	$	

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Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

RE: OFFICE OF SHERIFF, DALE COUNTY

JUNE 1, 2019 THROUGH JANUARY 31, 2025

This matter of amounts due from the Sheriff, Mason Bynum, for Office of Sheriff, Dale County, was brought before me on the 11th day of December, 2025, pursuant to the provisions of the ***Code of Alabama 1975***, Section 41-5A-20. The Sheriff appeared before me on that date, and I am of the opinion that the Sheriff has provided evidence to constitute just cause for relieving charges in the amount of $240. Therefore, relief from these charges is granted accordingly.

Entered this the 6th day of January, 2026.

Rachel Laurie Riddle

Chief Examiner