

Alabama Historic Ironworks Commission

McCalla, Alabama

October 1, 2019 through September 30, 2025

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ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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Rachel Laurie Riddle
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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Alabama Historic Ironworks Commission, McCalla, Alabama, for the period October 1, 2019 through September 30, 2025, by Examiners Claudia Wise and Troy Eastman. 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

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Department of
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EXAMINER'S SUMMARY

Alabama Historic Ironworks Commission
October 1, 2019 through September 30, 2025

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the Alabama Historic Ironworks Commission (the "Commission") and a review of the Commission'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 Commission properly and lawfully accounted for all money and other public assets, or resources received, disbursed, or in the custody of the Commission.

This examination included procedures to determine whether the Commission 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 Commission'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 Commission 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 Commission is described in the accompanying Agency Overview.

RESULTS OF THE EXAMINATION

Nonconsumable personal property in the custody of the Commission was compared with the property records maintained by the Property Inventory Control Division of the State Auditor's Office as required by the ***Code of Alabama 1975***, Section 36-16-9. Testing revealed no discrepancies.

Findings

The following instances of noncompliance with State laws and regulations and other matters were found during the examination, as shown on the Schedule of State Legal Compliance and Other Findings and they are summarized below.

- 2025-001: The Commission's meeting minutes do not reflect all official actions.

- 2025-002: The Commission did not adhere to the ***Code of Alabama 1975***, Section 36-25A-7 when entering into executive sessions. This finding was reported in the prior examination as Finding 2019-011.

- 2025-003: The Commission's meeting minutes were not always approved in a subsequent meeting and were not always signed by the Chairman and/or the recording secretary. This finding was reported in the prior examination as Finding 2019-012.

- 2025-004: The Commission did not post notices of upcoming meetings on the Secretary of State's website.

- 2025-005: The Commission did not comply with Section 93 of the ***Constitution of Alabama 2022***, by donating money to a non-profit organization.

- 2025-006: The Commission did not maintain adequate supporting documentation for amounts collected and deposited into its bank accounts.

- 2025-007: The Commission did not remit unclaimed property to the State Treasurer. This finding was reported in prior examinations as Finding 2019-014 and Finding 2008-002.

- 2025-008: The Commission did not have proper controls over inventory purchased for resale. This finding was reported in the prior examination as Finding 2019-006.

- 2025-009: The Commission increased admission, camping, cabin, tour, and rental fees without amending its Administrative Rule. This finding was reported in the prior examination as Finding 2019-005.

- 2025-010: The Commission did not verify employees' employment eligibility through E-Verify. This finding was reported in the prior examination as Finding 2019-002.

- 2025-011: The Commission did not properly maintain required information in employee personnel files.

- 2025-012: The Commission did not properly calculate employees' longevity payments.

- 2025-013: The Commission did not maintain adequate records to support employees' annual and sick leave balances. This finding was reported in the prior examination as Finding 2019-003.

- 2025-014: The Commission did not properly calculate overtime for employees. This finding was reported in the prior examination as Finding 2019-013.

- 2025-015: The Commission failed to implement policies and procedures that require segregation of duties during reviews and approvals of activities pertaining to the disbursing of money.

- 2025-016: Expenditures were not always supported by adequate documentation and reviewed prior to payment.

- 2025-017: The Commission did not comply with the Public Works Law.

- 2025-018: A Commission employee signed checks in which the amounts exceeded their approved authority.

- 2025-019: The Commission paid sales tax on purchases despite being exempt from taxation. This finding was reported in the prior examination as Finding 2019-008.

- 2025-020: The Chair of the Commission did not submit all relevant information regarding the Commission to the Secretary of State.

- 2025-021: The Commission has not reviewed its agency rules as required by the ***Code of Alabama 1975***, Section 41-22-5.2.

- 2025-022: The Commission did not designate an officer as its secretary as required by the ***Code of Alabama 1975***, Section 41-22-6.

- 2025-023: The Commission is not in compliance with ***Executive Order Number 726*** concerning outside bank accounts being included in the State Treasury.

- 2025-024: The Commission did not enter into written contracts or agreements for certain transactions.

EXIT CONFERENCE

An exit conference was held on February 24, 2026 by teleconference. Individuals in attendance were Commission members Jeremy Wright, Miki Heaton, Martin Everse, Johnny Curry, Jerry Tingle, Stacye Hathorn, Hugh Nichols, Philip Hubbard, Terry Harris, Matthew Cage, Jennifer Kunath; and Matt Bledsoe, Attorney General Representative; along with Claudia Wise, Troy Eastman and Wonzie Wooden from the Department of Examiners of Public Accounts.

Department of
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AGENCY OVERVIEW

Alabama Historic Ironworks Commission
October 1, 2019 through September 30, 2025

The Alabama Historic Ironworks Commission (the "Commission") operates under the authority of the ***Code of Alabama 1975***, Sections 41-9-320 through 41-9-332. By law, the Commission's purpose is to preserve, restore, maintain and promote as a state park or historic site the land and relics of the Tannehill furnace.

Additionally, the Commission may preserve, restore, acquire, maintain, and promote the sites and accept gifts, grants, long-term lease, or other legal conveyance properties which contributed to the heritage of the antebellum iron and coal industry of the State of Alabama.

The Commission is comprised of 18 members, one of whom shall be appointed by the Board of Trustees of the University of Alabama, one of whom shall be appointed by the Board of Trustees of the University of Montevallo, and one of whom shall be a member of the Alabama Historical Commission, chosen by such Commission in the manner prescribed by it. Fourteen members shall be appointed by the Governor and the remaining member, who shall by virtue of historical background be knowledgeable about the early Alabama iron industry, shall be chosen by the Commission membership and designated "historian."

The Tannehill furnaces and foundry played an important part in the development of the iron and steel industry in the State. The old furnaces served as an example of the process of making iron in the State's early days and were the birthplaces of Birmingham iron industry. The Tannehill Ironworks Historical State Park now encompasses 1,500 acres in three counties-Jefferson, Tuscaloosa, and Bibb. On January 18, 1990, the Tannehill Furnace and Foundry Commission obtained and began operating the Brierfield Ironworks Historical State Park in Brierfield, Alabama.

The Parks Superintendent is appointed by the Commission and supervises the day-to-day operations of the Commission. The Parks Superintendent serves at the pleasure of the Commission.

Additional information on the Commission can be found on their website at www.tannehillstatepark.org.

Schedule of State Legal Compliance and Other Findings

Ref. No.	Finding/Noncompliance
2025-001	**Finding:** The Alabama Historic Ironworks Commission's (the "Commission") meeting minutes do not reflect all official actions. The ***Code of Alabama 1975***, Section 36-25A-4 states "A governmental body shall maintain accurate records of its meetings, excluding executive sessions, setting forth the date, time, place, members present or absent, and action taken at each meeting." Additionally, the State Records Commission issued a Procedural Leaflet which provides written procedures and guidelines that further support the requirements of the Alabama Open Meetings Act. According to the Procedural Leaflet the recording secretary should "Record the number of votes (pro and con) on each motion or resolution and indicate whether it was approved or not." During our review of the Commission's meeting minutes, we noted instances in which motions but the minutes did not record the results of the vote to document how each member voted. The minutes only stated the motions passed. When all actions of the Commission meetings are not properly documented in its minutes, the public may not be informed of all Commission actions. **Recommendation:** The Commission should ensure meeting minutes include all of the requirements as set out in the ***Code of Alabama 1975***, Section 36-25A-4 and the State Records Commission Procedural Leaflet.

Ref. No.	Finding/Noncompliance
2025-002	**Finding:** The Commission did not adhere to the ***Code of Alabama 1975***, Section 36-25A-7 when entering into executive sessions. The ***Code of Alabama 1975***, Section 36-25A-7(b)(2) states "A majority of the members of the governmental body present must adopt, by recorded vote, a motion calling for the executive session and setting out the purpose of the executive session." Additionally, the ***Code of Alabama 1975***, Section 36-25A-7(b)(3) states "The vote of each member shall be recorded in the minutes." Lastly, the ***Code of Alabama 1975***, Section 36-25A-7(b)(4) states "Prior to calling the executive session to order, the presiding officer shall state whether the governmental body will reconvene after the executive session and, if so, the approximate time the body expects to reconvene." During our review of the Commission's minutes we noted, on three occasions, a majority of the members did not adopt a motion to enter into executive session nor was the reason explicitly stated for entering into executive session. Additionally, the minutes did not denote how each Commission member voted on the motion to enter into executive session. Lastly, the minutes did not denote whether the Commission planned to reconvene the board meeting after the executive session ended nor did the minutes reflect the approximate time the Commission expected to be in executive session before reconvening. As a result of the Commission not following the procedures set forth for executive sessions in the ***Code of Alabama 1975***, the public may not know why the executive sessions were being held, for how long they were held, or who voted in favor of them or against them. This finding was reported in the prior examination as Finding 2019-011. **Recommendation:** The Commission should ensure, when executive session meetings are warranted, it follows the requirements as set out in the ***Code of Alabama 1975***, Section 36-25A-7.

Ref. No.	Finding/Noncompliance
2025-003	**Finding:** The Commission's minutes of meetings were not always approved in a subsequent meeting and were not always signed by the Chairman and/or the recording secretary. The ***Code of Alabama 1975***, Section 36-25A-4 states "A governmental body shall maintain accurate records of its meetings, excluding executive sessions, setting forth the date, time, place, members present or absent, and action taken at each meeting. Except as otherwise provided by law, the records of each meeting shall become a public record and be made available to the public as soon as practicable after approval." Additionally, the State Records Commission issued a Procedural Leaflet which provides written procedures and guidelines that further support the requirements of the Alabama Open Meetings Act. According to the Procedural Leaflet, "The minutes become "official" after they have been formally approved by the governing body at a subsequent meeting and signed by the presiding officer and secretary. The signatures are required to authenticate the governmental body's approval of official actions." During the review of the Commission's meeting minutes, we noted six instances in which the minutes were not approved at a subsequent meeting. Additionally, there were eight instances where minutes were not signed by the chairman and/or the recording secretary. This finding was reported in the prior examination as Finding 2019-012. As a result, when the meeting minutes are not approved in a subsequent meeting and signed by the chairman and recording secretary, there is the possibility that they do not reflect the official actions of the Commission. **Recommendation:** The Commission should ensure meeting minutes are approved in a subsequent meeting and are signed by the chairman and recording secretary to ensure the minutes represent the official actions of the Commission, as required by the ***Code of Alabama 1975***, Section 36-25A-4 and the State Records Commission Procedural Leaflet.

Ref. No.	Finding/Noncompliance
2025-004	**Finding:** The Commission did not post notices of upcoming meetings on the Secretary of State's website. The ***Code of Alabama 1975***, Section 36-25A-3(a) states "Unless otherwise specified by law and as provided herein, any governmental body subject to this chapter, except for an advisory board, advisory commission, advisory committee, task force, or other advisory body created solely to make recommendations on public policy issues and composed of persons who do not receive compensation for their service as members of the board, commission, committee, task force, or body from public funds, shall post notice of all meetings, as defined in Section 36-25A-2(6)a.1., at least seven calendar days prior to the meeting." Additionally, the ***Code of Alabama 1975***, Section 36-25A-3(c) states "Posted notice pursuant to this section shall include the time, date, and place of meeting. If a preliminary agenda is created, it shall be posted as soon as practicable in the same location or manner as the notice given pursuant to this section. A governmental body may discuss at a meeting additional matters not included in the preliminary agenda. If a preliminary agenda is not available, the posted notice shall include a general description of the nature and purpose of the meeting." During our review of the Commission's minutes, we noted eight instances where notices of Commission meetings were not posted on the Secretary of State's website. We also noted six instances where an agenda or general description of the purpose of the meeting was not included. As a result, when postings of upcoming Commission meetings are not made or do not include all information including the time, place, date, or topics to be discussed, the public does not have an opportunity to attend or have a general understanding of the purpose of the meeting. **Recommendation:** The Commission should ensure meeting notices are posted to the Secretary of State's website as required by the ***Code of Alabama 1975***, Section 36-25A-3.

Ref. No.	Finding/Noncompliance
2025-005	**Finding:** The Commission did not comply with Section 93 of the ***Constitution of Alabama 2022***, by donating money to a non-profit organization. Section 93 of the ***Constitution of Alabama 2022***, prohibits the lending of credit except as authorized by the Constitution of Alabama to any individual, association, or corporation. In order to comply with Section 93, of the ***Constitution of Alabama 2022***, proper internal controls must be designed and implemented which would include a review to ensure all expenses are those of the Commission. During the examination period, the Commission held a fund-raising event which raised a total of $2,500.00, of which of $2,000.00 was donated to a non-profit organization. As a result, money which could have been used by the Commission for operating purposes was expended on activities for which the Commission did not have statutory authorization. **Recommendation:** The Commission should comply with Section 93 of the ***Constitution of Alabama 2022***, by designing and implementing internal controls that ensure that funds are only expended for authorized purposes.

Ref. No.	Finding/Noncompliance
2025-006	**Finding:** The Commission did not maintain adequate supporting documentation for amounts collected and deposited into its bank accounts. The ***Code of Alabama 1975***, Section 36-12-2 states, "All public officers and servants shall correctly make and accurately keep in and for their respective offices or places of business all such books or sets of books, documents, files, papers, letters and copies of letters as at all times shall afford full and detailed information in reference to the activities or business required to be done or carried on by such officer or servant and from which the actual status and condition of such activities and business can be ascertained without extraneous information, and all of the books, documents, files, papers, letters, and copies of letters so made and kept shall be carefully protected and safely preserved and guarded from mutilation, loss or destruction." The Commission did not have adequate controls in place to ensure records of deposits were maintained. During the review of the Commission's monthly bank reconciliations, we requested the Commission provide all information and supporting documentation for its bank deposits. The Commission was unable to provide the information for all bank deposits requested and some of the information provided was not complete. As a result, we were unable to verify accountability was maintained for all money collected and that all money collected was properly deposited. **Recommendation:** The Commission should ensure records of all deposits are kept and made available for inspection as required by the ***Code of Alabama 1975***, Section 36-12-2.

Ref. No.	Finding/Noncompliance
2025-007	**Finding:** The Commission did not remit unclaimed property to the State Treasurer. The ***Code of Alabama 1975***, Sections 35-12-71 through 35-12-79, provides for the remittance of abandoned property to the State Treasurer. Section 35-12-71 (11) (a), defines property as money, a check, draft, deposit, interest, or dividend. Additionally, Section 35-12-72 (a) (16), states that any check, warrant, debit card, or other payment instrument drawn on or issued by the State of Alabama, outstanding and unpaid within one year is presumed to be abandoned. Lastly, pursuant to Section 35-12-76, a report of presumed abandoned property is to be made by the holder of such property and submitted to the State Treasurer by November 1 of each year that covers the 12 months next preceding July 1 of that year. The Commission did not establish policies and procedures to investigate and resolve outstanding checks. During our review we noted thirteen checks remaining outstanding for periods ranging from twelve to twenty months. The Commission did not prepare a report of the unclaimed property and remit the money to the State Treasurer. As a result, the Commission is maintaining control over abandoned property by not remitting it to the State Treasurer. This finding was reported in prior examinations as Finding 2019-014 and Finding 2008-002. **Recommendation:** The Commission should remit unclaimed property to the State Treasurer in accordance with the guidelines established in the ***Code of Alabama 1975***, Sections 35-12-71 through 35-12-79.

Ref. No.	Finding/Noncompliance
2025-008	**Finding:** The Commission did not have proper controls over inventory purchased for resale. Strong internal controls over inventories must be established to ensure an accurate count of goods available for sale, to protect against theft, and to protect against damage and spoilage. The Commission purchased various items to stock the Commission's gift shop/general store. The Commission does not have any controls over inventories, which would include reconciling the items purchased to revenue collected and the inventory remaining on hand. Due to the lack of internal controls, the Commission was exposed to a greater risk of inventory being misappropriated or becoming spoiled and wasted. This finding was reported in the prior examination as Finding 2019-006. **Recommendation:** The Commission should develop and implement internal controls to ensure items purchased for resale are protected against theft, damage, and spoilage.
2025-009	**Finding:** The Commission increased admission, camping, cabin, tour, and rental fees without amending its Administrative Rules. Pursuant to the Administrative Procedure Act, "Except for emergency rules, prior to the adoption, amendment, or repeal of any rule, an agency shall give at least 35 days' notice of its intended action. The 35-day period begins on the date of publication of the Administrative Monthly and continues for 35 calendar days before the rule may be adopted." The Commission increased admission, camping, cabin, tour, and rental fees without amending Administrative Rule 885-5-1-.01 which sets the amount of fees the Commission may charge. The fee increases ranged from $5.00 to $500.00. As a result, the Commission is charging fees for which there is no statutory authority. This finding was reported in the prior examination as Finding 2019-005. **Recommendation:** The Commission should only charge the fees as prescribed in the Commission's Administrative Rule.

Ref. No.	Finding/Noncompliance
2025-010	**Finding:** The Commission did not verify six employees' employment eligibility through E-Verify. Also, the Commission did not verify an additional employee's employment eligibility by the third business day after the employee started work for pay. As a result of the Commission's failure to verify an employee's employment eligibility through E-Verify, the Commission could hire and employ an unauthorized alien. This finding was reported in the prior examination as Finding 2019-002. The ***Code of Alabama 1975***, Section 31-13-15 (a) states, "No business entity, employer, or public employer shall knowingly employ, hire for employment, or continue to employ an unauthorized alien to perform work within the State of Alabama." The ***Code of Alabama 1975***, Section 31-13-15 (b) states, "Effective April 1, 2012, every business entity or employer in this state shall enroll in E-Verify and thereafter, according to the federal statutes and regulations governing E-Verify, shall verify employment eligibility of the employee through E-Verify." Furthermore, the E-Verify User Manual, Section 2.2 states, "E-Verify cases must be created no later than the third business day after the employee starts work for pay." **Recommendation:** The Commission should E-Verify all new employees within three business days of the employee's first day of employment.

Ref. No.	Finding/Noncompliance
2025-011	**Finding:** The Commission did not properly maintain required information in employee personnel files. The Commission's Personnel Manual's section titled Records states "There will be a personnel file created for every individual employed by the park. Each file will serve as the official source of information in responding to valid requests for information about former and present employees." Items required to be included are Employee's job description; Personnel Action Form(s) and accompanying documentation; Performance evaluations; Application for employment; Evidence of employee's knowledge, skills, abilities, experience, and training; Resume (if required); Recommendation letters; State benefit selection information; Any relevant health insurance information (subject to HIPP A regulations); Contact information; IRS documents; Payroll information (starting salary, raises, demotions); Records of disciplinary actions; Termination/Retirement form; and Position information. Additionally, The Personnel Manual's section titled Employee Performance Appraisal states "It is required that all employees normally employed for six months or longer receive a performance appraisal once a year." The policies prescribed in the Commission's Personnel Manual were not followed. During testing of Commission personnel, we requested twenty-five personnel files to review, however the Commission could only provide twenty of the requested files. Of the files provided, one file was just an empty folder. We also noted that the information required by the Commission's Personnel Manual was not being maintained in the files. None of the files reviewed contained employee performance appraisals; and a full-time employee resigned and returned to work as a part-time employee, but the file did not reflect the personnel action. As a result, all information related to an individual's employment history is not available in the event it is needed. **Recommendation:** The Commission should ensure personnel files are maintained for all employees and include all required information as stated in its Personnel Manual.

Ref. No.	Finding/Noncompliance
2025-012	**Finding:** The Commission did not properly calculate employees' longevity payments. The ***Code of Alabama 1975***, Section 36-6-11(a) states "Each person employed by the State of Alabama, and all legislative personnel, officers, or employees, including but not limited to Legislative Reference Service personnel, whether subject to the state Merit System or not, shall be entitled to and receive in a lump sum the first payday of December each year…" amounts that are prescribed in this chapter. During the review of the longevity payments made by the Commission, we noted five instances of underpayment, one instance of overpayment, and one instance of no payment. As a result, employees were not consistently paid the correct amount of longevity based on their continuous service date. **Recommendation:** The Commission should ensure longevity payments are made in accordance with the ***Code of Alabama 1975***, Section 36-6-11(a).
2025-013	**Finding:** The Commission did not maintain adequate records to support employees' annual and sick leave balances. The ***Code of Alabama 1975***, Section 36-26-35(b) requires state employees to accrue leave in standardized manner when using a semi-monthly payroll system. The Commission did not have adequate controls in place to ensure leave balances were properly accrued and documented. During our review of leave balances, we noted the Commission did not have adequate documentation to support employees' annual and sick leave balances. Additionally, the Commission approved the change from a bi-weekly to semi-monthly payroll, but the employee leave accrual rate was not adjusted to properly reflect the change from 4 to 4:20 hours earned leave per pay period. As a result, the balances reported for annual and sick leave could not be substantiated. Additionally, the amount of leave earned each pay period is not in compliance with statutory guidelines. This finding was reported in the prior examination as Finding 2019-003. **Recommendation:** The Commission should ensure leave is accrued in accordance the ***Code of Alabama 1975***, Section 36-26-35(b).

Ref. No.	Finding/Noncompliance
2025-014	**Finding:** The Commission did not properly calculate overtime for employees. According to the Fair Labor Standards Act (FLSA), every employer must keep certain records for each covered, nonexempt worker. There is no required form for the records, but the records must include accurate information about the time and day of week when an employee's workweek begins, hours worked each day, and total hours worked each workweek. Employees covered by the Act must receive overtime pay for hours worked over 40 in a work week at a rate not less than time and one-half their regular rates of pay. The Commission does not have adequate controls in place to ensure overtime pay is calculated in accordance with the FLSA. We noted ten instances where employee overtime was not calculated correctly, resulting in the employees being underpaid for hours worked. This finding was reported in the prior examination as Finding 2019-013. **Recommendation:** The Commission should ensure applicable employees are paid overtime in accordance with FLSA.

Ref. No.	Finding/Noncompliance
2025-015	**Finding:** The Commission failed to implement policies and procedures that require segregation of duties during reviews and approvals of activities pertaining to the disbursing of money. One of the basic elements of internal control involves segregation of duties in such a manner in which one employee does not have complete control over all stages of a process without review or approval. To minimize the risk of cash not being deposited or unallowable disbursements being made, all deposits and disbursements should be reviewed by a person independent of the activity. The approval, payment, and recording of expenditures was performed by the same individual. There was no review or approval of the transactions made by an independent person. As a result, disbursements were exposed to a greater possibility that errors or irregularities, including misappropriations and fraud, could occur and not be detected. **Recommendation:** The Commission should establish and implement policies and procedures to ensure duties relating to cash disbursement are properly segregated, including an independent review and approval of transactions.
2025-016	**Finding:** Expenditures were not always supported by adequate documentation and reviewed prior to payment. An adequate system of internal controls over expenditures requires transactions to be accompanied by adequate documentation and approved by Commission staff. The Commission did not have adequate controls in place to ensure expenditures were supported by documentation and reviewed prior to payment. During our review of invoices, we noted instances where invoices did not contain adequate supporting documentation and were not approved by Commission staff. As a result, the Commission could be exposed to financial risk by paying for improper items or services. **Recommendation:** The Commission should implement adequate controls to ensure expenditures are supported by adequate documentation and are approved by the Commission staff.

Ref. No.	Finding/Noncompliance
2025-017	**Finding:** The Commission did not comply with the Public Works Law. The ***Code of Alabama 1975***, Title 39, commonly referred to as the Public Works Law, contains various legal requirements related to public works projects. Public works projects include "the construction, installation, repair, renovation or maintenance of public buildings… as well as any other improvements to be constructed, installed, repaired, renovated, or maintained on public property and to be paid in whole or in part, with public funds." In addition to requiring public works contracts in excess of $50,000 (prior to September 1, 2023) or $100,000 (subsequent to September 1, 2023) to be advertised for sealed competitive bid, there are also certain bond requirements and notices of completion to be published prior to final payment. The Commission did not have adequate policies and procedures in place to ensure public works projects were properly bid in accordance with the ***Code of Alabama 1975***, Title 39. The Commission performed several public works projects including paving and other renovations meeting the public works threshold. None of the projects were advertised for a sealed competitive bid in accordance with Title 39, bonds were not obtained, and notices of completion were not published prior to final payment. **Recommendation:** The Commission should implement adequate controls to ensure projects are properly bid in compliance with all aspects of the ***Code of Alabama 1975***, Title 39.

Ref. No.	Finding/Noncompliance
2025-018	**Finding:** A Commission employee signed checks in which the amounts exceeded their approved authority. The Commission voted to approve giving an employee the authority to sign checks up to $1,000.00 and any check over $1,000.00 would also have to be approved by a designated Commission member. The Commission did not have adequate policies and procedures to ensure employees only signed checks for which they have authority to sign. During our review of expenditures, we noted 7 instances where the employee signed checks exceeding the $1,000.00 limit with no subsequent Commission approval. As a result, the Commission is exposed to greater financial risk when employees are signing checks exceeding their approved authority. **Recommendation:** The Commission should establish policies and procedures to ensure employees only sign checks within their approved authority.
2025-019	**Finding:** The Commission paid sales tax on purchases despite being exempt from taxation. The ***Code of Alabama 1975***, Section 41-9-329 states, "This commission shall have a tax-exempt status, and the properties of the commission and the income therefrom, all lease agreements and contracts made by it, all bonds issued by it and the coupons applicable thereto and the income therefrom, and all indentures executed with respect thereto shall be forever exempt from any and all taxation by the State of Alabama and any political subdivision thereof, including, but not limited to, income, admission, amusement, excise, and ad valorem taxes." The Commission paid sales tax to vendors on multiple occasions. Since the Commission is exempt from taxes, the amounts paid for sales tax could have otherwise been used to support the operations and purpose of the Commission. This finding was reported in the prior examination as Finding 2019-008. **Recommendation:** The Commission should ensure sales taxes are not paid on purchases in accordance with the ***Code of Alabama 1975***, Section 41-9-329.

Ref. No.	Finding/Noncompliance
2025-020	**Finding:** The Chair of the Commission did not submit all relevant information regarding the Commission to the Secretary of State. The ***Code of Alabama 1975***, Section 36-14-17(e) states "The chair of each board shall be responsible for ensuring all relevant information is transmitted to the Secretary of State in a timely manner." During the review we noted the information published on the Secretary of State's website had not been updated. The Chair did not send information for eight new Commission members to the Secretary of State. As a result, the public may not be adequately informed about the Commission. **Recommendation:** The Commission should ensure updated information is submitted to the Secretary of State as required by the ***Code of Alabama 1975***, Section 36-14-17(e).
2025-021	**Finding:** The Commission has not reviewed its agency rules as required by the ***Code of Alabama 1975***, Section 41-22-5.2. The ***Code of Alabama 1975***, Section 41-22-5.2 states as follows: "(a) Within five years of July 1, 2013, each agency shall review all agency rules existing on that date to determine whether the rules should be continued without change or should be amended or rescinded. The agency may indicate compliance with the requirements of this section by filing a notice in the Alabama Administrative Monthly certifying its compliance. If the head of the agency determines that completion of the review of existing rules is not feasible by the established date, the agency shall publish a statement certifying that determination. (b) A rule adopted after July 1, 2013, shall be reviewed every five years in a manner consistent with subsection (a)." The Commission has not reviewed its agency rules to determine whether the rules should be continued without change or should be amended or rescinded. As a result of not reviewing its rules as required, the Commission may have rules which need to be amended or rescinded or new rules which need to be added. **Recommendation:** The Commission should ensure that its rules are reviewed in accordance with the ***Code of Alabama 1975***, Section 41-22-5.2.

Ref. No.	Finding/Noncompliance
2025-022	**Finding:** The Commission did not designate an officer as its secretary as required by the ***Code of Alabama 1975***, Section 41-22-6. The ***Code of Alabama 1975***, Section 41-22-6 (a) states "Each agency shall have an officer designated as its secretary." As a result, the Commission was not in compliance with the ***Code of Alabama 1975***, Section 41-22-6. **Recommendation:** The Commission should designate one of its officers as secretary as required by the ***Code of Alabama 1975***, Section 41-22-6 (a).
2025-023	**Finding:** The Commission has not complied with certain provisions of ***Executive Order Number 726*** issued by the Governor. ***Executive Order Number 726: Promoting the Faithful Execution of Laws Within the Executive Branch of Government***, Paragraph 2.b.i, effective January 17, 2023 states "no state executive-branch agency shall establish a new non-treasury bank account without the express written approval of the Governor." Additionally, ***Executive Order Number 726***, Paragraph 2.b.ii states "each state executive-branch agency that currently maintains public funds in a non-treasury bank account shall transfer those funds to an account within the State Treasury by October 1, 2023." The Commission continued to operate a bank account outside the State Treasury without receiving an exemption from the Governor. Maintaining funds in non-treasury bank accounts increases the risk of improper use of state funds. **Recommendation:** The Commission should ensure that they comply with Executive Orders issued by the Governor.

Ref. No.	Finding/Noncompliance
2025-024	**Finding:** The Commission did not enter into written contracts or agreements for certain transactions. Strong internal controls require personal and professional services to be supported by written agreements or contracts. Requiring written agreements or contracts helps the Commission maintain accountability and minimize the possibility that errors or irregularities, including misappropriations and fraud, could occur without being detected. In addition, written agreements or contracts create clear, binding terms which help to minimize conflict and ensure expectations are clearly documented. The Commission utilized multiple individuals and businesses to provide services without entering into or maintaining a written agreement or contract. Services provided by these individuals or businesses included regular operation of the Commission, paving services, legal services, and sanitation services. The ***Code of Alabama 1975***, Section 41-9-324 allows the Commission to enter into such contracts and agreements as they may deem necessary or convenient to carry out the purpose of the Commission. However, the approval by the Commission's members for any of these agreements was not provided. As a result, payments and terms of agreements could not be verified. **Recommendation:** The Commission should enter into approved written contracts for all personal and professional services to ensure the terms are clearly documented, binding, and include all clauses required by the ***Code of Alabama 1975***.

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Other Information

Commission Members and Official
October 1, 2019 through September 30, 2025

Commission Members		**Term Expires**
Hon. Jeremy Wright	Chairman	2030
Hon. Walter Anderton	Member	Deceased
Hon. Ben Little	Member	2026
Hon. Martin Everse	Member	2026
Hon. Wilton Price	Member	Deceased
Hon. Johnny Curry	Member	2031
Hon. Jerry Tingle	Member	2026
Hon. Josh Dyer	Member	2023
Hon. Clarence Nevels	Member	2030
Hon. Jerry Pow	Member	2022
Hon. Doug Behm	Member	2020
Hon. Charles Prickett	Member	2021
Hon. Stacye Hathorn	Member	Indefinite
Hon. Jack Bergstresser	Member	2028

Commission Members and Official
October 1, 2019 through September 30, 2025

Commission Members		**Term Expires**
Hon. Jim Day, Ph.D.	Member	Indefinite (1)
Hon. Roger Lucas	Member	2030
Hon. G. Hugh Nichols	Member	2031
Hon. Miki Heaton	Member	2031
Hon. Michelle Giddens	Member	2031
Hon. Dr. Philip C. Hubbard, D.V.M.	Member	2031
Hon. Terry Harris	Member	2031
Hon. Matthew Gage, Ph.D.	Member	2033
Hon. Kathryn Tucker, Ph.D.	Member	2033

Official

Mrs. Lisa Carroll, Park Superintendent	12632 Confederate Parkway McCalla, AL 35111	2025

(1) Retired in July 2025