



Office of Sheriff

Conecuh County, Alabama

January 1, 2023 through August 31, 2025

Filed: June 12, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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



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) 777-0500
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 Sheriff, Conecuh County, Alabama, for the period January 1, 2023 through August 31, 2025, by Examiners David A. Quick and Gavin M. Corzine. I, David A. Quick, 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,

David A. Quick
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 examination.	
Agency Overview	B
Contains information pertaining to the organization and operation of the Office of Sheriff.	
Schedule of State and Local Compliance and Other Findings	D
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
Exhibit #1 Schedule of Cash Receipts, Disbursements and Balances	2



Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

**Office of Sheriff
Conecuh County, Alabama
January 1, 2023 through August 31, 2025**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Conecuh 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 Randy Brock served as Sheriff during the examination period.

RESULTS OF THE EXAMINATION

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

Findings

- ◆ 2025-001: The Sheriff failed to adequately document all disbursements.
- ◆ 2025-002: The Sheriff received travel reimbursement for alternative accommodations in excess of the conference hotel rate. The Sheriff repaid \$1,313.80 that was at a conference he attended that was unallowable.

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 Miranda Bonner, Audit Manager and David Quick, Examiner.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Office of Sheriff Conecuh County, Alabama January 1, 2023 through August 31, 2025

The Office of Sheriff, Conecuh County, Alabama, (hereinafter referred to as the “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody and feeding of 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 operates a jail store under the authority of the ***Code of Alabama 1975***, Section 45-18-230.

The following is a brief summary and description of the different funds that were utilized by the Sheriff:

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

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding and housing of municipal prisoners. A portion of the funds received was remitted to the County as agreed upon and the rest was retained by the Sheriff. The retained funds were transferred to the Federal/Municipal Feeding Fund through June 2024. Beginning July 2024, municipalities began remitting these funds directly to the County Commission. The County Commission retains its portion of these funds and remits the Sheriff’s portion to the Federal/Municipal Feeding Fund.

Bonds – accounts for the receipt and disbursement of fees from cash bonds paid by inmates, which are remitted to the Circuit Clerk.

Drug Seizure – accounts for the receipt and disbursement of money received from drug seizures which is held until condemned and disbursed by court order.

- ◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of profits realized from the operation of the jail store and jail telephone system as authorized by the *Code of Alabama 1975*, Section 45-18-230. The profits are to be expended for law enforcement purposes in Conecuh County that are in the interest of the public. This fund also accounts for the following:

Pistol Permit Revenue – accounts for total receipts and disbursements of the pistol permit fees as authorized by the *Code of Alabama 1975*, Section 45-18-231, which authorizes an annual fee for pistol permits of \$20, upon which \$10 of each fee is remitted to the County General Fund. The County's portion is remitted directly from this fund. The Sheriff is authorized to expend the remaining pistol permit funds for law enforcement purposes in the public's interest and in the discharge of the Sheriff's Office as the Sheriff sees fit. This fund also accounts for the receipt and disbursement of pistol permit revenue loss grants passed through the County Commission.

- ◆ **Prisoners' Money on Deposit Fund** – accounts for the inmates' money held for purchases made from the Jail Store. Unused funds are returned to inmates upon their release.
- ◆ **Sex Offender Notification Act Fund** – accounts for the receipt and disbursement of sex offender fees collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. The Sheriff collects and maintains these fees pursuant to County Commission Resolution 011413. Disbursements from this fund are used to defray the costs of sex offender registration, verification and notification.
- ◆ **Conecuh County Multijurisdictional Task Force Fund** – accounts for the receipt and disbursement of donations that are to be disbursed exclusively for various expenses (i.e. training, equipping, etc.) for county and city drug task force officers.
- ◆ **Federal/Municipal Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of federal and municipal prisoners. Municipalities began remitting these funds directly to the County Commission in July 2024. The County Commission retains its portion of these funds and remits the remaining portion to the Sheriff. There were no federal inmates housed at the county jail during the examination period.
- ◆ **State Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of State and County prisoners. The Sheriff received a daily allowance from the State 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.
- ◆ **Bail Bonds Fund** – accounts for bail bond fees as authorized by the *Code of Alabama 1975*, Section 12-19-311. These funds are to be expended for the operation of the jail.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

January 1, 2023 through August 31, 2025

Ref. No.	Finding/Noncompliance
2025-001	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, requires disbursements to be made in accordance with applicable laws and regulations and documentation to be maintained for these disbursements. Additionally, when enabling legislation includes language that provides that funds may be expended “at the discretion of the Sheriff,” or “as the Sheriff sees fit” it is imperative that documentation of the disbursement is maintained to demonstrate a valid law enforcement purpose. Testing revealed disbursements did not always include adequate documentation to demonstrate the law enforcement purpose. After multiple requests, the Sheriff was able to provide additional documentation to substantiate the law enforcement purpose of disbursements. The Sheriff failed to ensure documentation to support the law enforcement purpose of all disbursements was required and retained for review. As a result, disbursements could be made for unallowable purposes. <u>Recommendation:</u> The Sheriff should ensure appropriate supporting documentation is required and maintained for all disbursements to demonstrate the law enforcement purpose.
2025-002	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as prescribed by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, requires disbursements to be made in accordance with applicable laws and regulations and documentation to be maintained for these disbursements. Additionally, when enabling legislation includes language that provides that funds may be expended “at the discretion of the Sheriff,” or “as the Sheriff sees fit” it is imperative that documentation of the disbursement is maintained to demonstrate a valid law enforcement purpose. Testing revealed the Sheriff received reimbursement of travel expenses in the amount of \$3,205.55 for a two-bedroom condominium reserved for a conference. The condominium average nightly rate was \$641.11 per night as compared to the conference hotel rate which averaged \$378.35 per night (a difference of \$262.76 per night). As a result, the Sheriff was reimbursed for travel expenses for alternative accommodations in excess of the conference hotel rate in the total amount of \$1,313.80. The Sheriff was reimbursed more in travel expenses than was allowable. The Sheriff repaid these amounts at the conclusion of the examination. <u>Recommendation:</u> The Sheriff should ensure travel expenses are reimbursed at a rate equivalent to the conference hotel rate.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
January 1, 2023 through August 31, 2025

	General Office Account	Sheriff's Law Enforcement Fund	Prisoners' Money on Deposit Fund	Sex Offender Notification Act Fund	Conecuh County Multijurisdictional Task Force Fund	Federal/ Municipal Feeding Fund	State Feeding Fund	Bail Bonds Fund	Totals
<u>Receipts</u>									
Food and Service Allowances	\$ 42,554.00	\$	\$	\$	\$	6,280.00	\$ 113,179.00	\$	\$ 162,013.00
Bonds	125,573.00								125,573.00
Bail Bond Fees	560.00							4,348.98	4,908.98
Drug Seizure	352,510.00								352,510.00
Sex Offender Notification Act Fees				3,950.00					3,950.00
Pistol Permit Revenue		37,620.00							37,620.00
Pistol Permit Revenue Loss Revenue		15,691.56							15,691.56
Commissary Sales		36,002.51							36,002.51
Commissions on Telephones		48,659.98							48,659.98
Funds Received for Prisoners			159,122.49						159,122.49
Donations, Refunds and Miscellaneous	5,985.50	15,528.18	4,225.97		2,710.00	29.36			28,479.01
Total Receipts	527,182.50	153,502.23	163,348.46	3,950.00	2,710.00	6,309.36	113,179.00	4,348.98	974,530.53
<u>Disbursements</u>									
County Commission:									
Inmate Housing Fees	33,028.00								33,028.00
Pistol Permit Fees		18,130.00							18,130.00
Salary Supplements		13,979.44							13,979.44
Miscellaneous Fees	35.00								35.00
Circuit Clerk	120,113.00								120,113.00
Court Ordered Payments	281,130.44								281,130.44
Training and Travel Expenses		75,331.54							75,331.54
Conference Registration Fees		20,080.00							20,080.00
Office Expenses		9,953.53							9,953.53
Deputy and Vehicle Expenses		46,378.24							46,378.24
Law Enforcement Expenses		54,949.67							54,949.67
Jail Supplies and Expenses		2,952.98							2,952.98
Inmate Withdrawals			61,714.96						61,714.96
Purchases for Resale			95,430.06						95,430.06
Inmate Feeding Expenses						145,822.56	114,566.40		260,388.96
Miscellaneous	14,121.80		3,397.37			31.36	32.00		17,582.53
Total Disbursements	448,428.24	241,755.40	160,542.39			145,853.92	114,598.40		1,111,178.35
Excess of Receipts Over/(Under) Disbursements	78,754.26	(88,253.17)	2,806.07	3,950.00	2,710.00	(139,544.56)	(1,419.40)	4,348.98	(136,647.82)
<u>Transfers</u>									
Transfers In	6,310.00	76,803.90				14,363.00	2,990.16		100,467.06
Transfers Out	(84,581.56)	(5,517.00)		(975.00)	(1,210.00)	(5,093.32)		(3,090.18)	(100,467.06)
Total Transfers	(78,271.56)	71,286.90		(975.00)	(1,210.00)	9,269.68	2,990.16	(3,090.18)	
Excess/(Deficit) after Transfers	482.70	(16,966.27)	2,806.07	2,975.00	1,500.00	(130,274.88)	1,570.76	1,258.80	(136,647.82)
Balances - January 1, 2023	2,282.20	207,357.57	13,572.05	5,764.82	820.69	144,992.28	7,937.80	1,737.38	384,464.79
Balances - August 31, 2025	\$ 2,764.90	\$ 190,391.30	\$ 16,378.12	\$ 8,739.82	\$ 2,320.69	\$ 14,717.40	\$ 9,508.56	\$ 2,996.18	\$ 247,816.97