Office of Sheriff

Geneva County, Alabama

September 1, 2018 through July 31, 2024

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ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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

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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, Geneva County, Alabama, for the period September 1, 2018 through July 31, 2024, by Examiners Megan Salter, Mattie Heiken and Alyssa Barnes. I, Megan Salter, 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,

Megan Salter

Megan Salter
Examiner of Public Accounts

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EXAMINER'S SUMMARY

Office of Sheriff
Geneva County, Alabama
September 1, 2018 through July 31, 2024

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Geneva 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 Anthony Helms 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

- 2024-001: The Sheriff failed to prepare accurate bank reconciliations. This finding was previously reported as Finding 2018-001.

- 2024-002: The Sheriff failed to retain adequate documentation for disbursements and to ensure disbursements were made in accordance with laws and regulations. This finding was previously reported as Finding 2018-003.

- 2024-003: The Sheriff failed to prepare accurate cashbooks for all accounts. This finding was previously reported as Finding 2018-002.

- ♦ 2024-004: The Sheriff failed to make timely deposits and to record receipts when collected.

- ♦ 2024-005: The Sheriff failed to maintain a complete and accurate property record system or perform an annual inventory of the Property Evidence Room.

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 Lynn Otto, Audit Manager, Megan Salter, Examiner and Mattie Heiken, Examiner.

Department of
Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff
Geneva County, Alabama
September 1, 2018 through July 31, 2024

The Office of Sheriff, Geneva 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 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 store under the authority of the ***Code of Alabama 1975***, Section 45-31-231. The Sheriff is responsible for administering the Sheriff's Law Enforcement Fund, which accounts for the sale of pistol permits pursuant to the ***Code of Alabama 1975***, Section 45-31-232. 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, Geneva County, Alabama, for the period September 1, 2018 through July 31, 2024.

- ***General Office Fund*** – accounts for the following:

  Service Fees – accounts for the receipt and disbursement of service fees authorized by the ***Code of Alabama 1975***, Section 45-31-234.20.

  Executions – accounts for the receipt and disbursement of judgments and court costs obtained through the service of executions by the Sheriff.

  Miscellaneous – accounts for the receipt and disbursement or transfer of various miscellaneous receipts.

- ***Law Enforcement Fund*** – accounts for the receipt and disbursement of all pistol permit fees as authorized by the ***Code of Alabama 1975***, Section 45-31-232. The Sheriff is authorized to expend these funds for law enforcement purposes in Geneva County.

- ***Municipal Feeding Fund*** – accounts for the receipt and disbursement of money received for the feeding of municipal prisoners. The Sheriff receives a contracted amount from the various municipalities in Geneva County for preparing and serving food to the municipal prisoners housed in the county jail.

- ***State Feeding Fund*** – accounts for the receipt and disbursement of money received for the feeding of State and County prisoners. 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.

- ***Food Preparation Fund*** – accounts for the receipt and disbursement of money received for preparing and serving prisoners. During the examination period, the Sheriff transferred this fund into the State Feeding Fund.

- ***Inmates' Money on Deposit (IMOD)/Commissary Fund*** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use as authorized by the ***Code of Alabama 1975***, Section 45-31-231, with the proceeds to be deposited into the county general fund. It also 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.

- ***Drug Enforcement Fund*** – accounts for the receipt and disbursement of proceeds of seized cash and assets that have been liquidated as a result of violations of State narcotics statutes. These funds are expended for drug enforcement purposes.

- ***Federal Forfeiture Fund*** – accounts for the Sheriff's portion of proceeds of federally seized property.

- ***Sex Offender Registration Fund*** – accounts for the receipt and disbursement of sex offender fees collected pursuant to the ***Code of Alabama 1975***, Section 15-20A-22. Disbursements are to be used to defray the costs of sex offender registration, verification and notification.

- ***Bonding Fee Fund*** – accounts for the receipt and disbursement of bail bond fees payable to the Sheriff in accordance with the ***Code of Alabama 1975***, Section 12-19-311 and Section 12-19-312. These funds are to be expended at the direction of the Sheriff for the operation of the jail.

Schedule of State and Local Compliance and Other Findings

Ref. No.	Finding/Noncompliance
2024-001	**<u>Finding:</u>** The *Minimum Accounting Requirements for the Office of Sheriff*, prescribed by the Chief Examiner of Public Accounts, require all bank accounts to be reconciled monthly. This reconciliation should include procedures to reconcile the bank account balances to the cashbook balances and include an analysis of the balances on hand. Bank accounts for the State Feeding Fund and the Municipal Feeding Fund were not reconciled monthly and an analysis of the balances on hand was not prepared. The Office of Sheriff (the "Sheriff") did not have procedures in place to ensure bank accounts were properly reconciled. When accounts are not reconciled on a monthly basis, there is a risk that a loss of funds could occur and not be detected in a timely manner. This finding was previously reported as Finding 2018-001. **<u>Recommendation:</u>** The Sheriff should ensure all bank accounts are properly reconciled with an analysis of balances on hand.
2024-002	**<u>Finding:</u>** The *Minimum Accounting Requirements for the Office of Sheriff*, as prescribed by the Chief Examiner of Public Accounts, require the Sheriff to make all disbursements in accordance with applicable laws and regulations and to maintain documentation for each disbursement. Testing of disbursements in the Law Enforcement Fund revealed three disbursements without appropriate documentation. Procedures were not in place to ensure all disbursements were appropriately documented. As a result, the Office of Sheriff failed to ensure all disbursements were appropriately documented. These disbursements were repaid to the Sheriff's Law Enforcement Fund at the conclusion of the examination. This finding was previously reported as Finding 2018-003. **<u>Recommendation:</u>** The Sheriff should ensure documentation is maintained for all disbursements and disbursements are only made for allowable law enforcement purposes.

Ref. No.	Finding/Noncompliance
2024-003	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff*, prescribed by the Chief Examiner of Public Accounts, require the Sheriff to maintain a record of the receipts, disbursements and balances (cashbook) of all funds maintained by the Sheriff. These records shall reflect the source of all money received by the Office of Sheriff for each fund and shall also reflect the disbursements that are paid. The Sheriff did not maintain a complete and accurate cashbook for the IMOD/Commissary Fund, the State Feeding Fund and the Municipal Feeding Fund that reflected complete and accurate accounting records. The Sheriff did not have procedures in place to ensure a cash book was maintained for all funds. As a result, the Office of Sheriff failed to accurately record in the cashbook the receipt and disbursement of all money collected. This finding was previously reported as Finding 2018-002. **Recommendation:** The Sheriff should ensure a complete and accurate cashbook is maintained for each fund.
2024-004	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff*, prescribed by the Chief Examiner of Public Accounts, require all cash, checks and money orders received to be deposited daily. Also, receipts are required to be posted to the accounting records in the month collected. Pistol permit fees and sex offender fees collected were not always recorded in the accounting records for the Sheriff's Law Enforcement Fund and Sex Offender Fund, respectively, collected nor were they always deposited daily. The Sheriff did not have procedures in place to ensure collections were properly recorded and deposits were made timely. As a result, the Office of Sheriff failed to accurately record the receipt of money collected, and money which was collected but not deposited into a bank account was exposed to loss or theft. **Recommendation:** The Sheriff should ensure all money received is deposited daily into an official bank account and posted in the accounting records.

Ref. No.	Finding/Noncompliance
2024-005	**<u>Finding:</u>** The *Minimum Accounting Requirements for the Office of Sheriff*, as prescribed by the Chief Examiner of Public Accounts, require the Sheriff to establish policies and procedures to ensure all property received by his/her office, whether seized, confiscated, abandoned, or contraband, is accounted for properly. These procedures require a physical inventory to be performed and reconciled to a perpetual inventory. Furthermore, all property, whether received as evidence or by other means, shall be recorded in a property record system and properly safeguarded. The following problems were noted: ✓ No documentation of a physical inventory or perpetual inventory reconciliation for property received by the Sheriff's office was provided. ✓ Weapons collected by a disbanded agency that the Sheriff's Office took possession of were not entered into the Property/Evidence Room or recorded in the property record book. ✓ The Property/Evidence Room was not in a secure location. Procedures were not in place to ensure property received by the Sheriff's office was accounted for properly. As a result, confiscated, abandoned, captured, or contraband property received by the Sheriff's Office could be exposed to loss or theft. **<u>Recommendation:</u>** The Sheriff should establish and implement policies and procedures to ensure all property received is properly accounted and safeguarded.

Financial Information

Schedule of Receipts, Disbursements and Balances
September 1, 2018 through July 31, 2024

	General Office Fund	Law Enforcement Fund	Municipal Feeding Fund	State Feeding Fund	Food Preparation Fund	IMOD Commissary Fund	Drug Enforcement Fund	Federal Forfeiture Fund	Sex Offender Registration Fund	Bonding Fee Fund	Totals
Receipts											
Food and Service Allowances	$	$	$ 116,230.20	$ 395,543.02	$ 3,672.75	$	$	$	$	$	$ 515,445.97
Impounding and Towing Fees	26,735.00										26,735.00
Executions	3,276.50										3,276.50
Restitution							2,702.60				2,702.60
Pistol Permit Fees		540,580.00									540,580.00
Sex Offender Registration Fees									22,255.87		22,255.87
Bail Bond Fees										15,444.71	15,444.71
Funds Received for Prisoners						985,940.99					985,940.99
Donations for K-9s		14,729.25									14,729.25
Municipal Funding							3,600.00				3,600.00
Donations, Refunds and Miscellaneous	2,555.00	54,276.44	859.88	469.39	100.00	200.00					58,460.71
Total Receipts	32,566.50	609,585.69	117,090.08	396,012.41	3,772.75	986,140.99	6,302.60		22,255.87	15,444.71	2,189,171.60
Disbursements											
County Commission:											
Pistol Permits		131,525.00									131,525.00
Commissions and Incentives						140,386.15					140,386.15
Inmate Feeding Expenses			64,200.75	400,943.96	2,602.52						467,747.23
Law Enforcement Expenses	8,618.00	151,882.04									160,500.04
Conference and Certification Expenses	2,313.60	47,696.24								5,664.04	55,673.88
Training Expenses	382.57	71,379.30					375.00				72,136.87
Repairs and Maintenance	4,810.62	47,181.31								1,403.72	53,395.65
Jail Expenses										3,808.77	3,808.77
Sex Offender Related Expenses									13,979.72		13,979.72
Drug Enforcement Expenses							14,830.87				14,830.87
K-9 Expenses	521.55	15,124.83									15,646.38
Equipment Purchases	10,068.88	80,322.14					327.47	2,400.00	2,851.75	2,502.86	98,473.10
Jail Store Expenses						593,109.93					593,109.93
Inmate Withdrawals						117,609.34					117,609.34
Communications						130,826.75					130,826.75
Impounding and Towing Fees	15,258.77										15,258.77
Executions	2,514.05										2,514.05
Donations	250.00	11,189.91									11,439.91
Advertising	1,107.50	14,876.35									15,983.85
Miscellaneous	2,284.41	308.24	0.10							122.74	2,715.49
Total Disbursements	48,129.95	571,485.36	64,200.85	400,943.96	2,602.52	981,932.17	15,533.34	2,400.00	16,831.47	13,502.13	2,117,561.75
Excess of Receipts Over/(Under) Disbursements	$ (15,563.45)	$ 38,100.33	$ 52,889.23	$ (4,931.55)	$ 1,170.23	$ 4,208.82	$ (9,230.74)	$ (2,400.00)	$ 5,424.40	$ 1,942.58	$ 71,609.85

Schedule of Receipts, Disbursements and Balances
September 1, 2018 through July 31, 2024

	General Office Fund	Law Enforcement Fund	Municipal Feeding Fund	State Feeding Fund	Food Preparation Fund	IMOD Commissary Fund	Drug Enforcement Fund	Federal Forfeiture Fund	Sex Offender Registration Fund	Bonding Fee Fund	Totals
Transfers											
Transfers In	$	$	$	$ 4,982.70	$	$	$	$	$	$	$ 4,982.70
Transfers Out			(3,812.47)		(1,170.23)						(4,982.70)
Total Transfers			(3,812.47)	4,982.70	(1,170.23)						
Excess/(Deficit) after Transfers	(15,563.45)	38,100.33	49,076.76	51.15		4,208.82	(9,230.74)	(2,400.00)	5,424.40	1,942.58	71,609.85
Balances - September 1, 2018	21,297.22	36,853.92				25,215.39	18,386.87	5,090.93	9,745.91	12,088.17	128,678.41
Balances - July 31, 2024	$ 5,733.77	$ 74,954.25	$ 49,076.76	$ 51.15	$	$ 29,424.21	$ 9,156.13	$ 2,690.93	$ 15,170.31	$14,030.75	$ 200,288.26