



Office of Sheriff

Coffee County, Alabama

October 1, 2020 through April 30, 2025

Filed: November 7, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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



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

Dear Madam:

An examination was conducted on the Office of Sheriff, Coffee County, Alabama, for the period October 1, 2020 through April 30, 2025, by Examiners Ethan Edson and David Colon. I, Ethan Edson, 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,

Ethan Edson
Examiner of Public Accounts

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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.	
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
Coffee County, Alabama
October 1, 2020 through April 30, 2025**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Coffee 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 Dave T. Sutton served as Sheriff from the beginning of the examination period through January 15, 2023. Honorable Scott Byrd served as Sheriff from January 16, 2023 through the remainder of the examination period.

RESULTS OF THE EXAMINATION

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

EXIT CONFERENCE

The Officials were invited to an exit conference, and Sheriff Scott Byrd attended the exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were Lynn Otto, Audit Manager; Ethan Edson, Examiner; and David Colon, Examiner.



Department of Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff Coffee County, Alabama October 1, 2020 through April 30, 2025

The Office of Sheriff, Coffee 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 prisoners housed in the county jail. The Sheriff operates a jail store under the authority of the *Code of Alabama 1975*, Section 45-16-231, and operated a Work Release Program under the authority of the *Code of Alabama 1975*, Section 14-8-31, which authorizes the establishment of a joint State-County work release program. The Sheriff is also 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 45-16-232, and other miscellaneous receipts. 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, Coffee County, Alabama, for the period October 1, 2020 through April 30, 2025.

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

Food and Service Allowance – accounts for the receipt and disbursement of funds for the feeding of prisoners. The Sheriff received a daily food and service allowance per prisoner from the State pursuant to the *Code of Alabama 1975*, Section 14-6-42.

Housing of Municipal Prisoners – accounts for amounts received for the housing of municipal prisoners for the cities of the county.

Sale of Pistol Permits – accounts for the total cash collections and remittances of the pistol permit sales. The *Code of Alabama 1975*, Section 45-16-232, authorizes pistol permits to be sold with proceeds to be remitted to the County General Fund and the Sheriff’s Law Enforcement Fund.

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

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

Sex Offender Fees – accounts for the receipt and disbursement of fees received for sex offender registrations.

Miscellaneous Fees – accounts for the collections and remittances of donations and other miscellaneous items.

- ◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of Sheriff's portion of pistol permit fees as authorized by the *Code of Alabama 1975*, Section 45-16-232. The Sheriff is authorized to expend these funds for law enforcement purposes in Coffee County.
- ◆ **Jail Store 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 45-16-231. The proceeds are to be expended for jail or law enforcement purposes.
- ◆ **Sheriff's Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31 and Section 45-16-233, with the proceeds to be expended for law enforcement purposes. The Sheriff suspended the work release program in fiscal year 2020.
- ◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31. The Sheriff suspended the work release program in fiscal year 2020.
- ◆ **Prisoners' Money on Deposit Fund** – accounts for the inmates' share of wages earned while participating in the work release program. Unused funds are returned to inmates upon their release. The Sheriff suspended the work release program in fiscal year 2020.
- ◆ **Municipal Inmate Food Fund** – accounts for the receipt and disbursement of funds for the feeding of municipal prisoners. The Sheriff receives a contracted amount from the various cities in Coffee County for preparing and serving food to the municipal prisoners housed in the County jail.
- ◆ **Pistol License Fund** – accounts for the total debit and credit card collections and remittances of pistol permit sales. The *Code of Alabama 1975*, Section 45-16-232, authorizes pistol permits to be sold with proceeds to be remitted to the County General Fund and the Sheriff's Law Enforcement Fund.

- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of State and County prisoners. The Sheriff received from the State a daily 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.
- ◆ **Jail Equipment Fund** – accounts for collection of incentive payments received from the Social Security Administration on inmates incarcerated in the Coffee County Jail and used for law enforcement purposes.
- ◆ **Inmates' Money on Deposit Fund (Inmate Funds)** – 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. The Sheriff suspended use on this fund in fiscal year 2022.
- ◆ **Inmate Store Account (Inmate Funds)** – 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. The Sheriff opened this fund during fiscal year 2022.
- ◆ **Sheriff's Drug Forfeiture Fund** – accounts for funds received from the Coffee County District Attorney's Office. These funds are expended for law enforcement purposes.
- ◆ **Special Equipment Fund** – accounts for the collection of pretrial diversion fees received from the Coffee County District Attorney. These funds are to be used for hiring employees, buying equipment and supplies, providing training opportunities and other lawful purposes.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2020 through April 30, 2025

	General Office Account	Sheriff's Law Enforcement Fund	Jail Store Fund	Sheriff's Work Release Fund	Work Release Fund	Prisoners' Money on Deposit Fund	Municipal Inmate Food Fund	Pistol License Fund
Receipts								
Food and Service Allowances	\$ 605,087.73	\$	\$	\$	\$	\$	\$	\$
Civil Process	7,270.00							
Executions	165.75							
Pistol Permit Fees	243,930.00	886,170.00						210,807.60
Sex Offender Registration Fees	15,327.57	40.20						
County Commission	33,862.50	103,823.02	185,172.50	44,000.00				
Removal of Prisoners	79,602.00							
Inmate Housing	377,517.12							
Restitution	2,381.37							
Towing Fees	4,293.16							
Interest				1,340.93				737.96
District Attorney Deferred Prosecution								
Funds Received for Prisoners								
Drug Forfeitures								
Profit from Jail Store			328,222.48					
Social Security Incentive Payments								
Donations, Refunds and Miscellaneous	179.98	2,874.80	250.00	56,000.00		3,147.85	113.95	141.15
Total Receipts	\$ 1,369,617.18	\$ 992,908.02	\$ 513,644.98	\$ 101,340.93	\$	\$ 3,147.85	\$ 113.95	\$ 211,686.71

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2020 through April 30, 2025

	General Office Account	Sheriff's Law Enforcement Fund	Jail Store Fund	Sheriff's Work Release Fund	Work Release Fund	Prisoners' Money on Deposit Fund	Municipal Inmate Food Fund	Pistol License Fund
Disbursements								
County Commission:								
Sex Offender Fees	\$ 866.30	\$	\$	\$	\$	\$	\$	\$
Inmate Housing	360,937.86							
Pistol Permits	557,082.10							
Removals/Extraditions	79,602.00							
Fiduciary Funds						6,135.10		
Salary Reimbursement				23,695.38				
Miscellaneous								
Prisoner Feeding Expenses							111,582.67	
Circuit Clerk	1.00					563.29		
Civil Process	7,230.00							
Executions	165.75							
Law Enforcement Expenses	5,421.16	157,328.95	55,539.38					
Training and Travel Expenses		134,275.90						
Repairs		3,956.32						
Office Supplies/Expenses		103,359.77	12,186.41	47,158.40				
K9 Expense		44,459.14						
Jail Supplies and Expenses			5,419.87					
Medical			799.96					
Equipment		714,921.84	338,363.95	105,200.05				
Vending Supplies								
Jail Store Vendor								
Inmate Withdrawals						147.39		
Family/Friends								
Inmate Phone Provider								
Bonding Company								
Bank Fees	351.60							203.43
Miscellaneous	179.98	1,866.08						
Total Disbursements	1,011,837.75	1,160,168.00	412,309.57	176,053.83		6,845.78	111,582.67	203.43
Excess of Receipts Over/(Under) Disbursements	357,779.43	(167,259.98)	101,335.41	(74,712.90)		(3,697.93)	(111,468.72)	211,483.28
Transfers								
Transfers In	264,326.60	74,358.59	2,851.54			364.22	109,626.80	
Transfers Out	(681,775.44)	(2,391.21)						(263,975.00)
Total Transfers	(417,448.84)	71,967.38	2,851.54			364.22	109,626.80	(263,975.00)
Excess/(Deficit) After Transfers	(59,669.41)	(95,292.60)	104,186.95	(74,712.90)		(3,333.71)	(1,841.92)	(52,491.72)
Balances - October 1, 2020	132,255.87	147,405.65	50,359.14	80,541.94	200.00	3,533.71	2,500.73	67,436.91
Balances - April 30, 2025	\$ 72,586.46	\$ 52,113.05	\$ 154,546.09	\$ 5,829.04	\$ 200.00	\$ 200.00	\$ 658.81	\$ 14,945.19

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2020 through April 30, 2025

	Prisoner Feeding Fund	Jail Equipment Fund	Inmates' Money on Deposit Fund	Inmate Store Account	Sheriff's Drug Forfeiture Fund	Special Equipment Fund	Totals
Receipts							
Food and Service Allowances	\$	\$	\$	\$	\$	\$	\$ 605,087.73
Civil Process							7,270.00
Executions							165.75
Pistol Permit Fees							1,340,907.60
Sex Offender Registration Fees							15,367.77
County Commission	44,009.40	2,100.00					412,967.42
Removal of Prisoners							79,602.00
Inmate Housing							377,517.12
Restitution							2,381.37
Towing Fees							4,293.16
Interest							2,078.89
District Attorney Deferred Prosecution						6,175.00	6,175.00
Funds Received for Prisoners			717,544.25	1,186,462.00			1,904,006.25
Drug Forfeitures					14,996.60		14,996.60
Profit from Jail Store							328,222.48
Social Security Incentive Payments		13,800.00					13,800.00
Donations, Refunds and Miscellaneous			107.30				62,815.03
Total Receipts	\$ 44,009.40	\$ 15,900.00	\$ 717,651.55	\$ 1,186,462.00	\$ 14,996.60	\$ 6,175.00	\$ 5,177,654.17

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2020 through April 30, 2025

	Prisoner Feeding Fund	Jail Equipment Fund	Inmates' Money on Deposit Fund	Inmate Store Account	Sheriff's Drug Forfeiture Fund	Special Equipment Fund	Totals
Disbursements							
County Commission:							
Sex Offender Fees	\$	\$	\$	\$	\$	\$	866.30
Inmate Housing							360,937.86
Pistol Permits							557,082.10
Removals/Extraditions							79,602.00
Fiduciary Funds							6,135.10
Salary Reimbursement							23,695.38
Miscellaneous			8,885.89	12,309.12			21,195.01
Prisoner Feeding Expenses	553,192.13						664,774.80
Circuit Clerk				3,844.50			4,408.79
Civil Process							7,230.00
Executions							165.75
Law Enforcement Expenses					5,650.00		223,939.49
Training and Travel Expenses							134,275.90
Repairs							3,956.32
Office Supplies/Expenses		4,648.75		658.87			168,012.20
K9 Expense							44,459.14
Jail Supplies and Expenses							5,419.87
Medical							799.96
Equipment		46,040.00					1,204,525.84
Vending Supplies			346,892.24				346,892.24
Jail Store Vendor				699,259.58			699,259.58
Inmate Withdrawals			213,663.34	323,774.90			537,585.63
Family/Friends			9,512.77	11,793.09			21,305.86
Inmate Phone Provider			132,652.00	129,336.00			261,988.00
Bonding Company				233.10			233.10
Bank Fees	10.00	143.90	2,871.89				3,580.82
Miscellaneous							2,046.06
Total Disbursements	553,202.13	50,832.65	714,478.13	1,181,209.16	5,650.00		5,384,373.10
Excess of Receipts Over/(Under) Disbursements	(509,192.73)	(34,932.65)	3,173.42	5,252.84	9,346.60	6,175.00	(206,718.93)
Transfers							
Transfers In	497,279.50		78.65	49,068.70			997,954.60
Transfers Out			(48,145.95)	(1,667.00)			(997,954.60)
Total Transfers	497,279.50		(48,067.30)	47,401.70			
Excess/(Deficit) After Transfers	(11,913.23)	(34,932.65)	(44,893.88)	52,654.54	9,346.60	6,175.00	(206,718.93)
Balances - October 1, 2020	12,658.77	53,896.05	48,416.74		5,810.76	8,053.91	613,070.18
Balances - April 30, 2025	\$ 745.54	\$ 18,963.40	\$ 3,522.86	\$ 52,654.54	\$ 15,157.36	\$ 14,228.91	\$ 406,351.25