

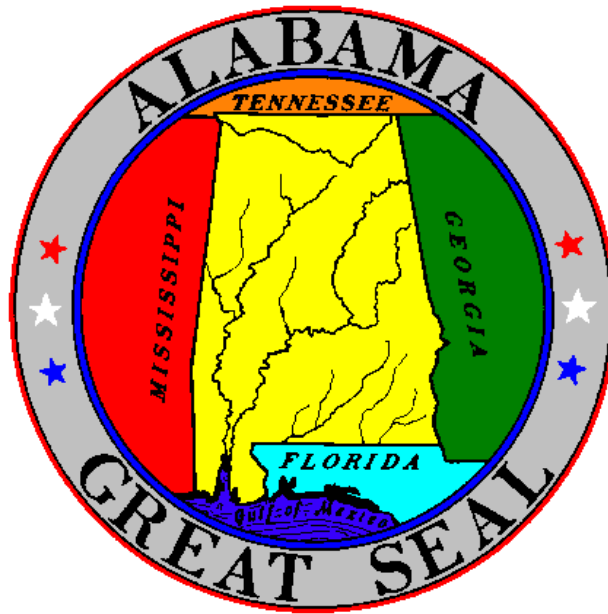
Report on the

Office of Sheriff

Cleburne County, Alabama

August 1, 2007 through July 31, 2009

Filed: January 22, 2010



Department of Examiners of Public Accounts

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Ronald L. Jones, Chief Examiner



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Honorable Ronald L. Jones
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Office of Sheriff, Cleburne County, Alabama, for the period August 1, 2007 through July 31, 2009.

Sworn to and subscribed before me this
the 6th day of January, 2010.

James T. Howard
Notary Public

Respectfully submitted,

Gwyn M. Griggs
Examiner of Public Accounts

rb My Commission Expires
July 30, 2013

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Cleburne County, Alabama
August 1, 2007 through July 31, 2009**

The Office of Sheriff, Cleburne 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 Act Number 2003-161, Acts of Alabama, and operates 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 sales of pistol permits pursuant to Act Number 89-849, Acts of Alabama, and other miscellaneous receipts as well as serving executions.

Honorable Joseph E. Jacks served as Sheriff during the examination period.

This report presents the results of an examination of the Sheriff and a review of compliance by the Sheriff 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 41-5-14.

Findings are numbered and reported by the examination period in which the finding originally occurred.

A finding that was presented in the prior examination has not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

UNRESOLVED PRIOR FINDING

- ◆ 2007-01 relates to the lack of monthly reconciliations of the Jail Store Commissary Fund.

The following official was invited to an exit conference to discuss the finding and recommendation appearing in this report: Joseph E. Jacks, Sheriff of Cleburne County. The following individuals attended the exit conference, held at the offices of the Cleburne County Sheriff: Joseph E. Jacks, Sheriff; and representatives from the Department of Examiners of Public Accounts: Gwyn Griggs, Audit Manager; and Kari Yeager, Examiner of Public Accounts.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period August 1, 2007 through July 31, 2009

| Ref. No. | Finding/Noncompliance |
|---------------------|--|
| 2007-01 | <p><u>Finding:</u> The minimum accounting requirements prescribed by the Chief Examiner of Public Accounts require that all bank accounts be reconciled monthly to the cashbook balances and should include an analysis of the balances on hand. The Jail Store Commissary Fund was not reconciled monthly to a detailed list of amounts due to be on hand.</p> <p><u>Recommendation:</u> The Jail Store Commissary Fund should be reconciled monthly to a detailed list of amounts due to be on hand.</p> |

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
August 1, 2007 through July 31, 2009

| | General Office Account | Sheriff's Law Enforcement Fund | Jail Store Fund |
|---|---------------------------------------|---|--------------------------------|
| <u>Receipts</u> | | | |
| Food and Service Allowances | \$ 89,401.50 | \$ | \$ |
| Drug Screen Fees | | | |
| Pistol Permit Fees | | 22,170.00 | |
| Removal of Prisoners | 5,788.10 | | |
| Interest | | | |
| Commissions on Telephones | 25,925.68 | | |
| Commissary Sales | | | 103,943.23 |
| Inmate Wages | | | |
| Funds Received for Prisoners | | | 245,192.30 |
| Proceeds from Sale of Confiscated Property | 45,185.50 | | |
| U. S. Magistrate, Department of Justice | | | |
| Donations, Refunds and Miscellaneous | 19,122.00 | 169.03 | |
| Total Receipts | 185,422.78 | 22,339.03 | 349,135.53 |
| <u>Disbursements</u> | | | |
| Sheriff Jacks - Feed Bill | 89,401.50 | | |
| County Commission - Service Fees | 26,911.76 | | |
| County Commission - Drug Fund | 58,049.07 | | |
| Law Enforcement Expenses | | 20,350.64 | |
| Work Release Expenses | | | |
| Drug Enforcement Expenses | | | |
| Equipment Purchases | | | |
| Vending Supplies | | | 103,943.23 |
| Jail Store Vendor | | | 83,098.80 |
| Inmate Withdrawals | | | 133,266.98 |
| Prisoner Transportation Fees | 11,060.45 | | |
| Total Disbursements | 185,422.78 | 20,350.64 | 320,309.01 |
| Excess of Receipts Over/(Under) Disbursements | | 1,988.39 | 28,826.52 |
| Balances - August 1, 2007 | | 23,708.58 | 52,453.58 |
| Balances - July 31, 2009 | \$ | \$ 25,696.97 | \$ 81,280.10 |

| Work Release Fund | Drug Enforcement Fund | Federal Forfeiture Fund | Totals |
|-------------------|-----------------------|-------------------------|---------------|
| \$ | \$ | \$ | \$ |
| | 21,205.00 | | 89,401.50 |
| | | | 21,205.00 |
| | | | 22,170.00 |
| | | | 5,788.10 |
| 3,224.75 | 1,320.59 | | 4,545.34 |
| | | | 25,925.68 |
| 225,418.62 | | | 103,943.23 |
| | | | 225,418.62 |
| | | | 245,192.30 |
| | 11,844.35 | | 57,029.85 |
| | | 2,118.65 | 2,118.65 |
| | | | 19,291.03 |
| 228,643.37 | 34,369.94 | 2,118.65 | 822,029.30 |
| | | | 89,401.50 |
| | | | 26,911.76 |
| | | | 58,049.07 |
| 115,674.47 | | | 20,350.64 |
| | | | 115,674.47 |
| | 7,182.83 | | 7,182.83 |
| 597.89 | 6,104.60 | | 6,702.49 |
| | | | 103,943.23 |
| | | | 83,098.80 |
| 164,791.12 | | | 298,058.10 |
| | | | 11,060.45 |
| 281,063.48 | 13,287.43 | | 820,433.34 |
| (52,420.11) | 21,082.51 | 2,118.65 | 1,595.96 |
| 100,548.84 | 19,725.40 | | 196,436.40 |
| \$ 48,128.73 | \$ 40,807.91 | \$ 2,118.65 | \$ 198,032.36 |

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Cleburne County, Alabama, for the period August 1, 2007 through July 31, 2009.

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

Food and Service Allowance – accounts for the receipt and disbursement of funds from the State for the feeding of prisoners. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food. Amounts are also received from the City of Heflin for feeding city prisoners.

Service Fees – accounts for miscellaneous service fees received by the Sheriff's Office for serving papers from other counties or states.

Executions – executions for judgments and court costs are collected by the Sheriff's Department and remitted directly to the court clerk by the deputies.

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.

Pay Phones – accounts for the receipt of commissions from the pay phones located in the jail. These amounts are remitted to the Cleburne County Commission General Fund.

Miscellaneous – accounts for amounts received that are not covered by the categories set out above.

- ◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by Act Number 89-849, Acts of Alabama. The Sheriff is authorized to expend these funds for law enforcement purposes in Cleburne County.
- ◆ **Jail Store Fund** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use as authorized by Act Number 2003-161, Acts of Alabama, with the proceeds to be expended for law enforcement purposes.
- ◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates when participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31. This fund is also used to account for the inmate's share of wages earned while participating in the work release program.
- ◆ **Drug Enforcement Fund** – accounts for receipts for condemnation of drug seizures made by the Sheriff's Office and Drug Task Force. This fund is used for disbursements for law enforcement needs not otherwise provided for.

Description and Source of Funds

- ◆ **Federal Forfeiture Fund** – accounts for federal sharing proceeds of asset forfeitures from the Drug Enforcement Administration of the U. S. Department of the Treasury and the U. S. Department of Justice as required by the “Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies”. These funds must be maintained and expended in accordance with those requirements.