

Report on the

Office of Sheriff

Cleburne County, Alabama

January 1, 2013 through September 30, 2015

Filed: March 4, 2016



Department of Examiners of Public Accounts

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Ronald L. Jones, Chief Examiner



Ronald L. Jones
Chief Examiner

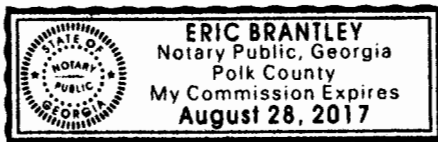
State of Alabama
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Honorable Ronald L. Jones
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Sir:

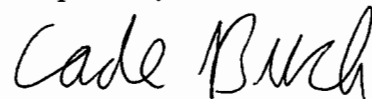
Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Office of Sheriff, Cleburne County, Alabama, for the period January 1, 2013 through September 30, 2015.



Sworn to and subscribed before me this
the 24th day of January, 20 16.


Notary Public

Respectfully submitted,



Cade Burk
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Cleburne County, Alabama
January 1, 2013 through September 30, 2015**

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 the *Code of Alabama 1975*, Section 45-15-231, 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 Law Enforcement Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-15-232, and other miscellaneous receipts as well as serving executions.

Honorable Joseph E. Jacks served as Sheriff from January 1, 2013 through January 19, 2015. Honorable Dennis Green began his term of office on January 20, 2015.

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.

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

The following officials were invited to an exit conference to discuss the results of the examination: Dennis Green, Sheriff of Cleburne County; and Joseph E. Jacks, former Sheriff of Cleburne County. The following individuals attended the exit conference, held at the Office of the Cleburne County Sheriff: Dennis Green, Sheriff; and representatives of the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager; and Cade Burk, Examiner of Public Accounts.

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
January 1, 2013 through September 30, 2015

	General Office Account	Sheriff's Law Enforcement Fund
<u>Receipts</u>		
Food and Service Allowances	\$ 127,957.00	\$
Drug Screen Fees	21,705.00	
Drug Restitutions	2,598.99	
Pistol Permit Fees		82,400.00
Sex Offender Registration Fees	3,330.00	
Removal of Prisoners	10,925.80	
Commissions on Telephones	33,935.99	
Commissary Sales		
Non-Commissary Sales		
Inmate Wages		
Funds Received for Prisoners		
Condemnations, Forfeitures and Restitution	35,368.67	
Court Fees		
Donations, Refunds and Miscellaneous	7,109.80	250.00
Total Receipts	242,931.25	82,650.00
<u>Disbursements</u>		
Sheriff's Feed Bill	127,957.00	
County Commission	44,972.88	
Law Enforcement Expenses		37,287.71
Work Release Expenses		
Drug Enforcement Expenses		
Equipment Purchases		
Vending Supplies		
Non-Commissary Items		
Jail Store Vendor		
Inmate Withdrawals		
Prisoner Transportation Fees	10,925.80	
Miscellaneous	13,218.42	
Total Disbursements	197,074.10	37,287.71
Excess of Receipts Over/(Under) Disbursements	\$ 45,857.15	\$ 45,362.29

Jail Store/ Prisoners' Money on Deposit Fund	Work Release Fund	Drug Enforcement Fund	Totals
\$	\$	\$	\$
		480.00	127,957.00
		312.36	22,185.00
			2,911.35
			82,400.00
			3,330.00
			10,925.80
171,926.31			33,935.99
4,882.21			171,926.31
	338,950.31		4,882.21
373,287.04			338,950.31
			373,287.04
			35,368.67
		64,345.63	64,345.63
	147.39	263.15	7,770.34
550,095.56	339,097.70	65,401.14	1,280,175.65
			127,957.00
			44,972.88
	67,349.94		37,287.71
		99,655.76	67,349.94
60,503.20			99,655.76
171,926.31			60,503.20
4,882.21			171,926.31
142,423.25			4,882.21
202,621.95	288,862.30		142,423.25
			491,484.25
			10,925.80
4,655.06			17,873.48
587,011.98	356,212.24	99,655.76	1,277,241.79
\$ (36,916.42)	\$ (17,114.54)	\$ (34,254.62)	\$ 2,933.86

Schedule of Cash Receipts, Disbursements and Balances
January 1, 2013 through September 30, 2015

	General Office Account	Sheriff's Law Enforcement Fund
<u>Transfers</u>		
Transfers In	\$	\$
Transfers Out	(45,857.15)	
Total Transfers	<u>(45,857.15)</u>	
Excess/(Deficit) after Transfers		45,362.29
Beginning Balances - January 1, 2013		<u>15,788.09</u>
Ending Balances - September 30, 2015	<u>\$</u>	<u>\$ 61,150.38</u>

Jail Store/ Prisoners' Money on Deposit Fund	Work Release Fund	Drug Enforcement Fund	Totals
\$	\$	\$	\$
		45,857.15	45,857.15
			(45,857.15)
		45,857.15	
(36,916.42)	(17,114.54)	11,602.53	2,933.86
100,821.12	48,086.88	74,153.21	238,849.30
\$ 63,904.70	\$ 30,972.34	\$ 85,755.74	\$ 241,783.16

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 January 1, 2013 through September 30, 2015.

◆ **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.

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

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 the *Code of Alabama 1975*, Section 45-15-232. Act Number 2013-283, Acts of Alabama, provides for the sale of pistol permits in one to five year increments. The Sheriff is authorized to expend these funds for law enforcement purposes in Cleburne County.

◆ **Jail Store/Prisoners' Money on Deposit 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 45-15-231, with the proceeds to be expended for law enforcement purposes. In addition, this fund accounts for money received from inmates at the time of arrest and money received on behalf of the inmates while incarcerated. The inmates' money is held for purchases made from the Jail Store. Unused funds are returned to the inmates upon their release.

Description and Source of Funds

- ◆ **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. In addition, the fund accounts for the drug and violent crime fee as authorized by Act Number 2012-548, Acts of Alabama. This fund is used for expenses incurred by the Calhoun/Cleburne Drug and Violent Crime Task Force.