

Report on the

Office of Sheriff

Cleburne County, Alabama

August 1, 2009 through December 31, 2012

Filed: August 2, 2013



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, 2009 through December 31, 2012.

Sworn to and subscribed before me this
the 21st day of June, 2013.

Pam Davis VICKNER
Notary Public

Respectfully submitted

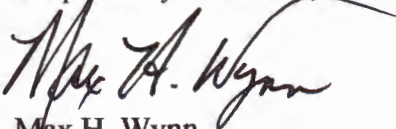

Max H. Wynn
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Cleburne County, Alabama
August 1, 2009 through December 31, 2012**

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.

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

The following official was invited to an exit conference to discuss the results of the examination: Honorable Joseph E. Jacks, Sheriff of Cleburne County. The following individuals attended the exit conference, held at the office of the Cleburne County Sheriff: Honorable Joseph E. Jacks, Sheriff; and representatives from the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager; and Max H. Wynn, Examiner.

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Financial Information

***Schedule of Cash Receipts, Disbursements and Balances
August 1, 2009 through December 31, 2012***

	General Office Account	Sheriff's Law Enforcement Fund
Receipts		
Food and Service Allowances	\$ 190,426.75	\$
Drug Screen Fees		
Pistol Permit Fees		45,530.00
Removal of Prisoners	23,198.30	
Condemnations and Forfeitures	38,131.08	
Sex Offenders Fees	1,110.00	580.00
Commissions on Telephones	57,338.61	
Commissary Sales		
Inmate Wages		
Court Fees		
Funds Received for Prisoners		
Donations, Refunds and Miscellaneous	36,220.56	
Total Receipts	346,425.30	46,110.00
Disbursements		
Sheriff Jacks - Feed Bill	190,426.75	
County Commission - Service Fees	57,588.44	
Law Enforcement Expenses		56,018.88
Work Release Expenses		
Drug Enforcement Expenses	63,156.96	
Equipment Purchases		
Vending Supplies		
Jail Store Vendor		
Inmate Withdrawals		
Prisoner Transportation Fees	23,421.91	
Miscellaneous	11,831.24	
Total Disbursements	346,425.30	56,018.88
Excess of Receipts Over/(Under) Disbursements		(9,908.88)
Beginning Balances at August 1, 2009		25,696.97
Ending Balances at December 31, 2012	\$	\$ 15,788.09

Jail Store Fund	Work Release Fund	Drug Enforcement Fund	Federal Forfeiture Fund	Totals
\$	\$	\$	\$	\$
		28,773.73		190,426.75
				28,773.73
				45,530.00
				23,198.30
		43,774.72		81,905.80
				1,690.00
				57,338.61
252,110.49				252,110.49
	616,071.36			616,071.36
		9,281.40		9,281.40
580,328.08				580,328.08
	1,942.65	4,530.07		42,693.28
832,438.57	618,014.01	86,359.92		1,929,347.80
				190,426.75
				57,588.44
			2,118.65	58,137.53
	202,508.26			202,508.26
		53,014.62		116,171.58
25,973.00				25,973.00
252,110.49				252,110.49
194,916.85				194,916.85
338,667.35	415,547.60			754,214.95
				23,421.91
1,229.86				13,061.10
812,897.55	618,055.86	53,014.62	2,118.65	1,888,530.86
19,541.02	(41.85)	33,345.30	(2,118.65)	40,816.94
81,280.10	48,128.73	40,807.91	2,118.65	198,032.36
\$ 100,821.12	\$ 48,086.88	\$ 74,153.21	\$	\$ 238,849.30

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, 2009 through December 31, 2012

- ◆ **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.