

Report on the

# Office of Circuit and District Courts

Sumter County, Alabama

October 1, 1999 through September 30, 2004

Filed: May 6, 2005



## Department of Examiners of Public Accounts

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*Ronald L. Jones, Chief Examiner*

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Ronald L. Jones  
Chief Examiner

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**Examiners of Public Accounts**

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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 41-5-14, I submit this report on the Office of Circuit and District Courts, Sumter County, Alabama, for the period October 1, 1999 through September 30, 2004.

Honorable Odessa B. Mack, Circuit and District Court Clerk

**SCOPE AND OBJECTIVES**

This report encompasses an examination of the Office of Circuit and District Courts, Sumter County, Alabama, for compliance with applicable laws and regulations of the State of Alabama. The objective of this examination was to determine whether the Circuit and District Court Clerk complied with applicable laws and regulations.

**CONTENTS OF THE REPORT**

This report includes the following components:

1. **Report to the Chief Examiner** – contains information pertaining to: the function or purpose of the office, state and local legal compliance, office operations, and other matters.
2. **Financial Information** – contains an exhibit which presents cash balances for the Circuit and District Courts (Exhibit 1), an exhibit which presents the receipts, disbursements and balances for the Special Fund of the Circuit Clerk (Exhibit 2).

## **COMMENTS**

The Office of Circuit and District Courts, Sumter County, Alabama, receipts, disburses and otherwise accounts for court costs, fines, forfeitures, fiduciary funds and other miscellaneous receipts for cases under the Courts' jurisdiction. The amounts collected are then distributed to various state and local entities as ordered by the Courts and in accordance with state and local laws and regulations.

## **FINDINGS**

- ◆ The *Code of Alabama 1975*, Section 19-3-81, requires that the clerk prepare a report in writing showing the amount of all fiduciary funds on hand, designating the name of the owner and the case or the circumstances under which the funds were received. The *Code of Alabama 1975*, Section 19-3-82, requires the clerk to file the report with the judge of the court of which he or she is the clerk, or clerk and register, at the first session of said court after January 1 of each year. The Circuit and District Court Clerk of Sumter County did not comply with these provisions.
- ◆ Deposits were not made timely and bank accounts were not reconciled monthly in the Special Fund of the Circuit Clerk. Also, the Clerk made reimbursements for undocumented travel expenses from this fund.

## **STATUS OF PRIOR FINDINGS**

Findings contained in the prior report that have not been resolved are reiterated below:

- ◆ Checks on several of the Courts' bank accounts that were outstanding for more than 60 days had not been investigated for corrective action. In the Criminal Division bank account, 127 checks dating from May 4, 1995 through September 30, 2003 and totaling \$8,039.77 were listed as outstanding at September 30, 2004. Also, in the Civil Division bank account, 46 checks dating from July 23, 1996 through September 30, 2003 and totaling \$4,801.31 were listed as outstanding at September 30, 2004.
- ◆ Bank reconcilements for all Divisions were not properly prepared during the examination period.
- ◆ The Alabama Rules of Judicial Administration, Rule 4(I-H) requires the clerk to remit all fines, forfeitures, and costs, including prepaid docketed fees, to the officials designated to receive such moneys at the municipal, county and state levels no less often than once a month and not later than the fifteenth day of each month. Remittances were not made timely to agencies for costs collected. Often there were several months between the times costs were collected and paid out.

- ◆ Minimum accounting requirements for the Office of Circuit and District Courts Clerks were prescribed by the Chief Examiner of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5-23, to be effective October 1, 1996. At September 30, 2004 the Circuit and District Court Clerk had not fully implemented these minimum requirements.
- ◆ Some checks and money orders received by mail were not entered into the computer system timely. Four money orders received by the Clerk dated between November 4, 1996, and July 14, 1997, were not deposited into the Civil Division bank account until September 2000. These items were rejected at face value by the issuing agency due to the stale dates. These four items totaled \$135.00. Additionally, on January 17, 2002, a check in the amount of \$416.00 was returned for insufficient funds on the same account. These five items had not been collected as of September 30, 2004, and the Circuit Clerk deposited personal funds to cover these items. Other deposits were not always made intact. Numerous errors were noted where checks were coded as cash or vice versa. The total amount deposited agreed with the receipts batch report, but differences between the cash on the deposit ticket and the cash listed on the receipts batch summary were not identified.

### **RECOMMENDATIONS**

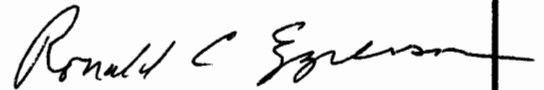
- ◆ The provisions of the *Code of Alabama 1975*, Sections 19-3-81 and 19-3-82 should be followed.
- ◆ Deposits should be made timely, the bank account should be reconciled monthly, and expenditures should be properly documented in the Special Fund of the Circuit Clerk.
- ◆ Checks outstanding for an extended period of time should be investigated and appropriate action should be taken to clear these items.
- ◆ Bank accounts should be reconciled monthly.
- ◆ Remittances to agencies for costs collected should be made by the 15<sup>th</sup> day of the following month.
- ◆ The minimum accounting requirements for Courts as prescribed by the Chief Examiner of Public Accounts should be fully implemented.
- ◆ All funds should be recorded when received. All deposits should be made timely and intact.

Sworn to and subscribed before me this  
the 19<sup>th</sup> day of April, 2005.

Melinda J. Sears  
Notary Public

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Respectfully submitted,



Ronald C. Epperson  
Examiner of Public Accounts

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***Summary of Cash Balances***  
***September 30, 2004***

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**Circuit and District Courts**

Criminal Division	\$	79,348.78
Civil Division		58,187.12
Juvenile Division		<u>2,005.50</u>
Total Circuit and District Courts	\$	<u><u>139,541.40</u></u>

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***Circuit Clerk's Fund***  
***Summary of Receipts, Disbursements and Balance***  
***October 1, 1999 through September 30, 2004***

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**Receipts**

Fees \$ 5,146.04

**Disbursements**

Office Expenses 3,127.14

Travel Expenses 925.81

Total Disbursements 4,052.95

Excess of Receipts Over/(Under) Disbursements 1,093.09

Balance - October 1, 1999 591.17

Balance - September 30, 2004 \$ 1,684.26