

67975



STATE OF ALABAMA
DEPARTMENT OF EXAMINERS OF PUBLIC ACCOUNTS
MONTGOMERY, ALABAMA 36130

ALABAMA PEACE OFFICERS STANDARDS
AND TRAINING COMMISSION
STATE OF ALABAMA
MONTGOMERY
OCTOBER 1, 1976 THROUGH SEPTEMBER 30, 1978

67975
Filed: JUN 27 1979

WILLIAM W. DILLARD, JR
CHIEF EXAMINER

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Alabama Peace Officers Standards
and Training Commission
State of Alabama
Montgomery

NCJRS

JUN 5 1980

ACQUISITIONS



STATE OF ALABAMA
DEPARTMENT OF EXAMINERS OF PUBLIC ACCOUNTS
MONTGOMERY, ALABAMA 36130

Honorable William W. Dillard, Jr.
Chief Examiner of Public Accounts
Montgomery, Alabama

Dear Sir:

I have audited the records and accounts of the

Alabama Peace Officers Standards and Training Commission
State of Alabama
Montgomery

October 1, 1976 through September 30, 1978

Honorable James Jackson, Executive Secretary

Statutory Authority:

The Peace Officers Standards and Training Commission operated under the provisions of the Code of Alabama 1975, Sections 36-21-40 through 36-21-50.

Audit Comments and Findings:

Act No. 494, Acts of Alabama 1976, pages 614 through 619, provided for the establishment of a new system of financial management for the State of Alabama. The new accounting system went into effect on October 1, 1977, and changed the method of classifying receipts and disbursements. Since the change was during this audit period, the 1977-78 exhibits differ from the exhibits of the previous years; however, this change did not affect the consistency of the Commission's statements.

The minutes of the Commission appeared to reflect the official actions of the Commission.

The Commission was funded by appropriations from the Special Education Trust Fund, grants from the Alabama Law Enforcement Planning Agency, funds received through the Comprehensive Employment Training Act (CETA) and from Revenue Sharing Funds.

The Commission maintained only a journal of original entry. The accounting transactions were not summarized in a ledger by object of expenditure or source of revenue. The Commission should keep accounting records which summarize their revenue by source and expenditures by object classification.

The recommendation in the previous report concerning the placing of the Executive Secretary under a faithful performance bond was not implemented. It is again emphasized that furnishing such a bond is in keeping with good business practice and in no way reflects against the present Executive Secretary.

One employee charged an extra day per diem on an expense account for a trip made within the State of Alabama.

Recommendations:

It is again recommended that:

The Executive Secretary be placed under a good and sufficient faithful performance bond.

It is also recommended that:

The accounting records be summarized by object of expenditure and source of revenue.

Charges Against Officials:

A charge of \$20.00 was made for excessive per diem claimed on a travel voucher. The charge was promptly paid when brought to the attention of the proper officials.

CERTIFICATE:

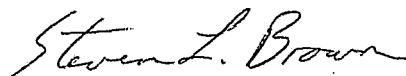
My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The Alabama Peace Officers Standards and Training Commission's policy is to operate on the basis of cash receipts and disbursements with limited accrual of expenditures at year end; consequently, certain revenues are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when incurred. Accordingly the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In my opinion, the accompanying financial statements present fairly the revenues collected, expenditures paid and fund balances of the Alabama Peace Officers Standards and Training Commission arising from cash transactions and the limited accrual of expenditures at year end for the fiscal years 1976-77 and 1977-78, on a basis consistent with that of the preceding years.

Respectfully submitted,

Sworn to and subscribed
before me this the 18th
day of May 1979.



Henry L. Rogers, Jr.
Notary Public

Steven L. Brown
Examiner of Public Accounts

JW

B

EXHIBIT #1

COMBINED OPERATING STATEMENT

COMBINED OPERATING STATEMENT
October 1, 1977 Through September 30, 1978

	Fund
	333599
Unencumbered Balance 10-1-77	9,880.48
1976-77 Encumbrances	2,447.92
Unexpended Balance 10-1-77	12,328.40 •
Receipts	336,275.84
Total Available	348,604.24 *
Disbursements	332,210.10 *
Unexpended Balance 9-30-78	16,394.14 •
1977-78 Encumbrances Set-Up	6,437.82
Unencumbered Balance 9-30-78	9,956.32 *

Ala. Peace Officers Standards
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 rd/aw/kw

Exhibit #1

Fund 333501	Fund 333597	Fund 333598	Total (Memorandum Only)
379.17			10,259.65
			2,447.92
379.17 •			12,707.57 •
29,302.11	34,992.21	18,721.00	419,291.16
29,681.28 *	34,992.21 *	18,721.00 *	431,998.73 *
28,660.40 *	25,582.56 *	18,721.00 *	405,174.06 *
1,020.88 *	9,409.65 •		26,824.67 •
	8,970.93		15,408.75
1,020.88 *	438.72 *		11,415.92 *

RECEIPTS, DISBURSEMENTS AND BALANCES
October 1, 1977 Through September 30, 1978

Exhibit #2

Fund 333599

Unencumbered Balance 10-1-77		9,880.48
1976-77 Encumbrances		2,447.92
Unexpended Balance 10-1-77		12,328.40 *
 <u>Receipts:</u>		
Special Education Trust Fund	326,200.00	
Revenue Sharing	10,000.00	
Refunds	75.84	
Total Receipts		336,275.84 *
Total Available		348,604.24 *
 <u>Disbursements:</u>		
Salaries and Wages	45,224.50	
Federal Insurance Contributions	2,857.01	
Retirement Contributions	6,899.54	
Group Health Insurance	827.20	
Unemployment Contributions	18.95	
Repairs and Maintenance-		
Office Furniture	35.00	
Rentals and Leases-Buildings	3,900.00	
Communications	2,050.05	
Travel In-State	8,013.10	
Travel Out-of-State	2,032.06	
Repairs and Maintenance-		
Auto Equipment	254.16	
Operating Expense-Auto	747.84	
Office Supplies and Materials	859.13	
Grants and Benefits	246,200.00	
Reversions	695.50	
Transfers	9,148.14	
1976-77 Encumbrances Liquidated	2,447.92	
Total Expenditures		332,210.10 *
 Unexpended Balance 9-30-78		
1977-78 Encumbrances Set-Up		16,394.14 •
Unencumbered Balance 9-30-78		6,437.82
		9,956.32 *

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STATEMENT OF APPROPRIATIONS
October 1, 1977 Through September 30, 1978

Exhibit #3

Fund 333599

Act No. 637, Acts of Alabama 1977, Page 1041

Professional and Occupational Licensing and Regulation Program		80,000.00*
Certified Law Enforcement Academy Programs		
Jacksonville State University	66,756.00	
University of Alabama	62,544.00	
James H. Faulkner Jr. College	60,200.00	
Troy State University (Montgomery)	56,700.00	246,200.00*
<u>Federal Funds:</u>		
Revenue Sharing		10,000.00*
<u>Other Funds:</u>		
Group Health Insurance	2,857.01	(1)
Retirement Contribution	6,899.54	(2)
Federal Insurance Contribution	827.20	(3)
Unemployment Contributions	18.95	(4) 10,602.70*
 Total Appropriations		 346,802.70 *(5)

(1) Act No. 833, Acts of Alabama 1965, Page 1564

(2) Act No. 28, Acts of Alabama 1957, Page 59

(3) Act No. 146, Acts of Alabama 1955, Page 392

(4) Act No. 1, Acts of Alabama 1978, Page 5

(5) Appropriations are the Legislature's authorization for the agency to make expenditures and incur obligations for specific purposes.

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RECEIPTS, DISBURSEMENTS AND BALANCES
October 1, 1977 Through September 30, 1978

Exhibit #4

Fund 333501

Unexpended Balance 10-1-77		379.17 *
<u>Receipts:</u>		
CETA Transfers	27,914.09	
Transfers From Fund #333501	1,388.02	
Total Receipts		29,302.11 *
Total Available		29,681.28 *
<u>Disbursements:</u>		
Salaries and Wages	26,447.70	
Federal Insurance Contributions	1,463.05	
Group Health Insurance	749.65	
Total Disbursements		28,660.40 *
Unexpended Balance 9-30-78		1,020.88 *

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RECEIPTS, DISBURSEMENTS AND BALANCES
October 1, 1977 Through September 30, 1978

Exhibit #5

Fund 333597

Unexpended Balance 10-1-77

Receipts:

A.L.E.P.A. Receipts	31,424.92	
Transfers From Fund 333599	3,567.29	
Total Receipts		34,992.21 *

Total Available 34,992.21 *

Disbursements:

Salaries and Wages	10,948.00	
Federal Insurance Contributions	428.58	
Employee Retirement	806.20	
Group Health Insurance	180.95	
Rentals and Leases-Auto Equipment	576.40	
Communications	199.97	
Travel- In State	6,575.43	
Printing and Photographic Services	3,352.65	
Operating Supplies-Auto Equipment	751.53	
Office Supplies and Materials	477.00	
Reversions	1,285.85	
Total Disbursements		25,582.56 *

Unexpended Balance 9-30-78 9,409.65 •

1977-78 Encumbrances Set-Up 8,970.93

Unencumbered Balance 9-30-78 438.72 *

Ala. Peace Officers Standards
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RECEIPTS, DISBURSEMENTS AND BALANCES
October 1, 1977 Through September 30, 1978

Exhibit #6

Fund 333598

Unexpended Balance 10-1-77

Receipts:

A.L.E.P.A. Receipts	16,849.00	
Transfer From Fund 333599	1,872.00	
Total Receipts		18,721.00 *

Total Available 18,721.00 *

Disbursements:

Travel-In State	5,221.02	
Professional Services	13,499.98	
Total Disbursements		18,721.00 *

Unexpended Balance 9-30-78

Ala. Peace Officers Standards
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BOARD MEMBERS
October 1, 1976 Through September 30, 1978

Exhibit #7

			Term Expires
Hon. Walker Hobbie, Jr.	Chairman	Judge of Probate Montgomery Co. C/house Post Office Box 223 Montgomery, AL 36104	1983
Hon. Ed Wright	Member	2010 Yarbrough St. Montgomery, AL 36110	1980
Hon. E. H. Cantrell	Member	1200 Edinborough Ln. Birmingham, AL 35226	1981
Hon. Mays R. Jemison	Member	200 South Lawrence St. Montgomery, AL 36105	1982
Hon. A. E. Cooper	Member	Andalusia Police Dept. Post Office Box 277 Andalusia, AL 36420	1980
Hon. Richard Hearn	Member	507 16th Avenue Jasper, AL 35501	1981
Hon. Taylor Wilkens	Member	Post Office Box 546 Bay Minette, AL 36507	1980

Ala. Peace Officers Standards
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CHARGES AGAINST OFFICIALS
October 1, 1976 Through September 30, 1978

Exhibit #8

Description of Charge	Warrant No. Date	Payee	Amount Charged	Amount Paid
Overpayment of Per Diem on Travel Claim	117941 1-7-77	Marion B. Harding	20.00*	20.00*

Ala. Peace Officers Standards
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COMBINED OPERATING STATEMENT
October 1, 1976 Through September 30, 1977

Exhibit #9

	Fund 792	Fund 911	Total (Memorandum Only)
Unencumbered Balance 10-1-76	10,891.21		10,891.21
1975-76 Encumbrances	11,616.76		11,616.76
Unexpended Balance 10-1-76	22,507.97 •		22,507.97 •
Receipts	82,337.48	19,460.96	101,798.44
Total Available	104,845.45 *	19,460.96 *	124,306.41 *
Disbursements	92,517.05 *	19,081.79	111,598.84 *
Unexpended Balance 9-30-77	12,328.40 •	379.17 •	12,707.57 •
1976-77 Encumbrances Set-Up	2,447.92		2,447.92
Unencumbered Balance 9-30-77	9,880.48 *	379.17 *	10,259.65 *

Ala. Peace Officers Standards
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RECEIPTS, DISBURSEMENTS AND BALANCES
October 1, 1976 Through September 30, 1977

Exhibit #10

Fund 792

Unencumbered Balance 10-1-76		10,891.21 *
<u>1975-76 Encumbrances</u>		
Other Expense	6,430.49	
Auto Equipment Purchases	5,000.00	
Equipment Purchases	186.27	
Total		11,616.76 *
Unexpended Balance 10-1-76		22,507.97 *
<u>Receipts:</u>		
Special Education Trust Fund	49,999.02	
LEPA Grant #76-AS-26	3,252.21	
LEPA Grant #76-AS-34	19,015.60	
Revenue Sharing	10,000.00	
Refunds	70.65	
Total Receipts		82,337.48 *
Total Available		104,845.45 *
 <u>Disbursements-Current Operations:</u>		
Other Salaries	47,408.30	
Other Expenses	19,460.27	
Equipment Purchases	218.88	
Employees' Insurance-State's Part	697.80	
Employees' Retirement-State's Part	4,700.12	
Federal Social Security-State's Part	2,561.33	
Total		75,046.70 *
<u>1975-76 Encumbrances Liquidated</u>		
Other Expense	2,005.71	
Auto Equipment Purchases	4,179.00	
Equipment Purchases	167.34	
Total		6,352.05 *
Total Disbursements		81,398.75 *
 Reverted to Special Education Trust Fund		8,477.15
Refund L.E.P.A. Grant #76-AS-26		2,090.73
Transfer to Fund 911-CETA		550.42
Unexpended Balance 9-30-77		12,328.40 * (1)
<u>1976-77 Encumbrances Set-Up</u>		
Other Expenses		2,447.92
Unencumbered Balance 9-30-77		9,880.48 *
 (1) <u>Reconcilement With Comptroller</u>		
Unexpended Balance Per Report Dated 9-30-77		12,328.40 *
 Ala. Peace Officers Standards & Training Comm. St. of AL Montg.		

STATEMENT OF APPROPRIATIONS
October 1, 1976 Through September 30, 1977

Exhibit #11

Fund 792

Act No. 197, Acts of Alabama 1976, Page 213:

For Operations		50,000.00 *
<u>Federal Funds:</u>		
Revenue Sharing	10,000.00	
L.E.P.A. Grants	22,267.81	
Sub-Total		32,267.81 *
<u>Other Funds:</u>		
Employees' Insurance-State's Part	814.10	(1)
Employees' Retirement-State's Part	5,477.69	(2)
Federal Social Security-State's Part	3,251.51	(3)
Sub-Total		9,543.30 *
Total Appropriations		91,811.11 *(4)

(1) Act No. 833, Acts of Alabama 1965, Page 1564

(2) Act No. 28, Acts of Alabama 1957, Page 59

(3) Act No. 146, Acts of Alabama 1955, Page 392

(4) Appropriations are the Legislature's authority for the agency to make expenditures and incur obligations for a specific purpose.

Ala. Peace Officers Standards
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ALLOTMENTS, DISBURSEMENTS AND BALANCES
October 1, 1976 Through September 30, 1977

Fund 792

Allotments

<u>Current Year</u>	
<u>Operations</u>	
Other Salaries	48,333.81 *
Other Expenses:	
Supplies and Materials	492.91
Postage and Telephone	2,216.34
Travel	18,531.72
Printing and Binding	468.75
Motor Vehicle Operations	2,544.30
Repairs and Alterations	224.68
General Expense	105.37
Rent of Premises	3,301.67
Total Other Expense	27,885.74 *
Equipment Purchases	233.40 *
Employee Insurance-State's Part	814.10 *
Employee Retirement-State's Part	5,477.69 *
Federal Social Security-State's Part	3,251.51 *
Total Current Year Operations	85,996.25 •
<u>Prior Year Encumbrances</u>	
Other Expense	6,430.49
Auto Equipment Purchases	5,000.00
Equipment Purchases	186.27
Total Prior Year Encumbrances	11,616.76 *
Total Current and Prior Year	97,613.01 *

Ala. Peace Officers Standards
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Exhibit #12

Disbursements	Unexpended Allotments	Money Encumbered For 1976-77 Expenses	Unexpended Allotted Balance
4 7,408.30 *	925.51 *		925.51 *
126.38	366.53		366.53
1,295.81	920.53	104.21	816.32
13,552.22	4,979.50	2,047.24	2,932.26
84.68	384.07		384.07
1,251.18	1,293.12	191.10	1,102.02
	224.68		224.68
	105.37	105.37	
3,150.00	151.67		151.67
19,460.27 *	8,425.47 *	2,447.92 *	5,977.55 *
218.88 *	14.52 *		14.52 *
697.80 *	116.30 *		116.30 *
4,700.12 *	777.57 *		777.57 *
2,561.33 *	690.18 *		690.18 *
75,046.70 •	10,949.55 •	2,447.92 •	8,501.63 •
2,005.71	4,424.78		4,424.78
4,179.00	821.00		821.00
167.34	18.93		18.93
6,352.05 *	5,264.71 *		5,264.71 *
81,398.75 *	16,214.26 *	2,447.92 *	13,766.34 *

RECEIPTS, DISBURSEMENTS AND BALANCES
October 1, 1976 Through September 30, 1977

Exhibit #13

Fund 911

Unexpended Balance 10-1-76

Receipts:

CETA Transfers	18,910.54	
Transfers From Fund 792	550.42	
Total Receipts		19,460.96 *
Total Available		19,460.96 *

Disbursements:

Other Salaries	17,864.86	
Employees' Insurance-State's Part	453.20	
Federal Social Security-State's Part	763.73	
Total Disbursements		19,081.79 *

Unexpended Balance 9-30-77 379.17 * (1)

(1) Reconciliation With State Comptroller:

Unexpended Balance Per Report Dated 9-30-77	379.17 *
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END