



Alabama Department of Examiners of Public Accounts

Report on the
**Presiding Circuit Judge's
Judicial Administration Fund
11th Judicial Circuit
Lauderdale County, Alabama**

July 1, 2019 through July 31, 2023

Filed: October 6, 2023

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Presiding Circuit Judge's Judicial Administration Fund, 11th Judicial Circuit, Lauderdale County, Alabama, for the period July 1, 2019 through July 31, 2023, by Examiners Briana Hannah and Crystal Hinton. I, Briana Hannah, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Briana Hannah
Examiner of Public Accounts

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EXAMINER'S SUMMARY

**Presiding Circuit Judge's Judicial Administration Fund
11th Judicial Circuit
Lauderdale County, Alabama
July 1, 2019 through July 31, 2023**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Presiding Circuit Judge's Judicial Administration Fund (the "Fund") and a review of the Fund's compliance 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 41-5A-12.

An overview of the Fund's operating authority is contained in this report in the Agency Overview. The Fund's financial information for the examination period is contained in Exhibit 1. Honorable Gilbert P. Self served as Presiding Circuit Judge during the examination period.

RESULTS OF THE EXAMINATION

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

COMMENT

Report 2023-391 contains additional information regarding amounts repaid by the official in the Law Library Fund, Lauderdale County.

FINDING

- ◆ 2023-001: The Presiding Circuit Judge failed to provide adequate documentation or justification to support all expenditures. As a result, the Presiding Circuit Judge was asked to repay \$112,776.56 in unallowable or undocumented expenditures.

CHARGES AGAINST OFFICIAL

During the examination period, \$123,232.89 of total expenditures in the Fund were questioned due to lack of documentation to support the purpose of the expenditure or to improper use of the funds. Additional supporting documentation was subsequently provided for \$10,456.33 of the expenditures and \$77,230.78 was repaid during the examination by the Presiding Circuit Judge and other court personnel.

As reflected on Exhibit 2, remaining charges of \$35,545.78 against the Presiding Circuit Judge resulted from payments being made to a family member and other individuals with no documentation to support the purpose of the expenditure and other undocumented or unjustifiable expenditures. Official demand was made on the Presiding Circuit Judge requesting payment totaling \$35,545.78. Prior to a hearing before the Chief Examiner, the Presiding Circuit Judge repaid \$35,545.78.

EXIT CONFERENCE

The Official was invited to and attended the exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were April Purser, Audit Manager; and Kathy Wren, Assistant County Director.



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AGENCY OVERVIEW

**Presiding Circuit Judge's Judicial Administration Fund
11th Judicial Circuit
Lauderdale County, Alabama
July 1, 2019 through July 31, 2023**

The Presiding Circuit Judge's Judicial Administration Fund, 11th Judicial Circuit, Lauderdale County, Alabama, operates under the provisions of the *Code of Alabama 1975*, Section 12-19-310, which increases docket fees in certain civil and criminal cases in circuit and district court. The proceeds are to be expended for support of local court operations including, but not limited to, salaries and benefits of court employees where necessary for the efficient operations of the courts in the circuit and for other expenses as individually determined necessary by the Presiding Circuit Judge to promote efficient administration of justice. The Presiding Circuit Judge has supervision over the fund and must authorize any funds expended.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
July 1, 2019 through July 31, 2023

Ref. No.	Finding/Noncompliance
2023-001	<p><u>Finding:</u></p> <p>The <i>Code of Alabama 1975</i>, Section 12-19-310 establishes a Presiding Circuit Judge’s Judicial Administration Fund (hereinafter referred to as the “Judicial Administration Fund”) in each judicial circuit to receive fees collected in the circuit, district, and municipal courts. Expenditures from this fund are to be administered by the Presiding Circuit Judge of Lauderdale County and made for the support of local court operations, including but not limited to, salaries and benefits of court employees where necessary for the efficient operations of the courts and for other expenses as individually determined necessary by the presiding circuit judge to promote efficient administration of justice pursuant to the <i>Code of Alabama 1975</i>, Section 12-19-310(e).</p> <p>Policies and procedures were not in place to ensure adequate documentation for all expenditures was maintained to support the purpose of the expense or determine if purchases were allowable expenditures of the Judicial Administration Fund. In total, \$123,232.89 in Judicial Administration Fund expenditures were questioned. Documentation was provided for expenditures totaling \$10,456.33, leaving a balance of \$112,776.56 in undocumented and/or unallowable expenditures.</p> <p>Of the total, \$84,838.26 unallowable or undocumented expenditures included payments for items such as the following:</p> <ul style="list-style-type: none">✓ checks to the Presiding Circuit Judge and others;✓ personal meals and alcohol;✓ personal travel, including travel expenditures (airfare and hotel) for guests;✓ personal items, including electronics, eyeglasses, handguns, ammunition, kitty litter, car wash supplies, flowers, framing, golf items; and✓ furniture not located on Courthouse property. <p>In addition, during this examination period, the Presiding Circuit Judge employed his son as a law clerk, paid bonuses to a former Judicial Assistant and paid other contract employee wages totaling \$27,938.30. Timesheets or other supporting documentation were not provided to document or substantiate hours worked or bonuses given. A contract was not provided for the law clerk position, nor was the law clerk hired through the routine Alabama Administrative Office of Courts’ process as were other employees of the Court. Additionally, payroll taxes were not withheld from these payments and a Form W-2 or Form 1099 was not provided for each calendar year.</p>

Schedule of State and Local Compliance and Other Findings
July 1, 2019 through July 31, 2023

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u> A total of \$77,230.78 of the unallowable or undocumented expenditures was repaid to the Judicial Administration Fund during the examination, which resulted in \$35,545.78 remaining unpaid at the conclusion of the examination. This amount is reflected as amounts due from the Presiding Circuit Judge on Exhibit 2.</p> <p><u>Recommendation:</u> The Presiding Circuit Judge should not use these funds for unallowable and/or personal purposes and should ensure adequate documentation is maintained for all expenditures made from the Judicial Administration Fund to support the public purpose of the expenditure.</p>

Financial Information

***Summary of Receipts, Disbursements and Cash Balance
July 1, 2019 through July 31, 2023***

Receipts

Court Fees	\$	181,264.49
Federal Grants		16,062.62
Interest		67.62
Other		32,881.59
Total Receipts		<u>230,276.32</u>

Disbursements

Salaries and Benefits		36,118.27
Court Expenses		7,851.97
Supplies		9,573.36
Membership and Dues		3,050.63
Training, Registration, and Travel		76,434.77
Furniture and Equipment		17,426.83
Domestic Violence Fees		877.25
Other		27,214.28
Total Disbursements		<u>178,547.36</u>

Excess of Receipts Over/(Under) Disbursements 51,728.96

Balance - July 1, 2019 23,258.15

Balance - July 31, 2023 \$ 74,987.11

Additional Information

Schedule of Charges
July 1, 2019 through July 31, 2023

Person/Official Charged	Date	Fund/Account	Amounts Charged	Amount Paid	Amount Relieved by Chief Examiner	Amount Unpaid	Description of Charge
Directly Charged To:							
Gilbert Self, Presiding Circuit Judge	Various						Payments were made to a family member with no documentation to support the work performed by the family member.
Paid To:							
Gil Self, Jr.	12/28/2019 - 4/1/2022	Judicial Administration Fund	\$ 21,295.00	\$ 21,295.00	\$	\$	
Brenda Reeder	12/20/2019 and 12/16/2020	Judicial Administration Fund	5,500.00	5,500.00			Payments were made to an individual with no documentation to support the work performed by the individual.
Lilly Redding	1/4/2022	Judicial Administration Fund	500.00	500.00			Payments were made to an individual with no documentation to support the work performed by the individual.
Various	8/11/2019 - 10/9/2022	Judicial Administration Fund	4,049.29	4,049.29			Purchases made at retail stores and restaurants did not have adequate supporting documentation to support the public purpose of the expenses.
Various	8/19/2019 - 5/31/2023	Judicial Administration Fund	4,201.49	4,201.49			Payments made to individuals did not have adequate supporting documentation to support the public purposes of the expenses.
Total Direct Charges			35,545.78	35,545.78			
Total Charges			\$ 35,545.78	\$ 35,545.78	\$	\$	