

Handling Public Funds

Motor Vehicle Training – Jefferson County

March 2014

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Department of Examiners of Public Accounts

Disclaimer

- This information was presented on March 13, 2014 to the mayors/city officer's and employees of cities in Jefferson County participating in the issuance of motor vehicle registrations pursuant to Act Number 2014-007, Acts of Alabama.
- This presentation represents the audit position of the Department of Examiners of Public Accounts as of that date.

The Department of Examiners of Public Accounts Role with Public Funds

- The statutes which govern the Department's activities can be found in the *Code of Alabama 1975*, Sections 41-5-1 through 41-5-24.
- The Department of Examiners of Public Accounts is the independent legislative audit agency for the State of Alabama. The Department has the authority to perform audits of the accounts of all entities receiving or disbursing public funds.
- The Department is empowered to conduct investigations as a result of audits and to require the repayment of amounts of monies and other resources due to the State, County, municipality, or other governmental units from various public officers, their employees, or agents. Administrative hearings may be held in an effort to recover monies that are found due in audits. If amounts due are not recovered, the audits are certified to the Attorney General or District Attorney and presented to the next Grand Jury.

The Department of Examiners of Public Accounts Role with Public Funds (cont.)

- The Chief Examiner has the authority to issue subpoenas to compel the attendance of witnesses and the production of records in connection with audits. Each state and county officer must keep his books, records, and accounts, and make reports as prescribed by the Chief Examiner. Minimum Accounting Requirements have been established for each public official to assist in carrying out the duties of his/her office.

Departmental Divisions

- Executive Division:
 - Chief Examiner
 - Assistant Chief
 - Deputy Chief
- Audit Divisions
 - State
 - County
 - Education
 - Operational

County Audit Division

- Perform financial and compliance audits of the County governments including the County Commissions and the County Boards of Education.
- Perform legal compliance examinations of the Offices of the Sheriff, Circuit and District Court Clerks, District Attorneys, Probate Judges, Revenue Commissioners, Tax Assessors, Tax Collectors, License Commissioners and other local public funds as directed.

County Audit Division

- Division Director
- Assistant Division Directors
- Audit Managers
- Accounts Examiners

Audit Process

- Assignments are made by the Division Director.
- Auditee is normally notified by the Audit Manager or the Accounts Examiner of the estimated date the audit will begin.
- An engagement letter is provided within the first few days detailing the period under examination along with a list of items that will be needed for the audit.
- Our examinations include tests to determine:
 - Whether the office has complied with applicable state and local laws.
 - Internal controls are adequate and operating effectively.
 - Compliance with Minimum Accounting Requirements.

Audit Process (cont.)

- An exit conference is held at the completion of the audit to give us an opportunity to discuss the results of our examination and do any necessary audit settlement.
- The audit manager reviews your report and delivers it to our Montgomery office. The report goes through 3 more quality assurance reviews before it is released.
- Once the audit report is ready for release, the official will receive an electronic copy by Wednesday prior to the public release on Friday at 9:00 a.m.
- All reports once released can be viewed and downloaded on our website at www.examiners.alabama.gov.

Control Environment

Control Environment

- Internal controls should be established to provide reasonable assurance that the requirements of the office are being achieved.
- Established internal controls should be **in writing**.
- Internal controls should be tailored to meet specific needs of your office.

Examples of Internal Controls

- Procedures for the cashiering function and the daily cash check-up process including the forms to be used by the cashier/teller in this process and procedures for reconciling cash.
- Procedures for recording cash over and/or short each day.
- Procedures for preparing and making daily deposits.
- Procedures for summarizing information, posting to the cashbook, making monthly and annual reports and reconciling bank accounts to the cashbook balances.

Examples of Internal Controls

(continued)

- Procedures for voiding a finalized transaction to include the chain of authority required to void the finalized transaction and the documentation required to be retained to support the void and any documentation to support the issuance of a refund when applicable. (NOTE: A cashier/teller should **NOT** be allowed to void their own transactions)
- Maintain a list of all job descriptions and classifications and include the details of their responsibilities.

Examples of Internal Controls

(continued)

- Procedures for inventory control for all licenses.

(NOTE: Someone should be designated to keep up with all items (decals) issued by the State on an inventory sheet. The inventory sheets should indicate the item numbers issued and to whom they were issued. The employee must be held responsible to account for each decal whether sold or voided on their daily check-up.)

Examples of Internal Controls

(continued)

- A description of “built-in” controls for computer software such as passwords, automatic assignment of transaction numbers, user (teller) numbers, etc., and levels of authorization to access certain components of the processing system.
- Maintain a list of all reports that the electronic data processing system is capable of generating.

Control Environment - Conclusion

These are just some examples of controls that should be implemented to ensure that statutory requirements are met and are not meant to be all inclusive.

Controls should be adapted to meet the specific needs of your office.



***Minimum Accounting
Requirements***

Minimum Accounting Requirements

1. Individual Daily Cash Check Up Sheets
2. Summary Check Up Sheets
3. Cashbook
4. Cashbook Credits/Refunds
5. Bank Reconciliation
6. Returned Check Register
7. Monthly License Inventory
8. Remittances

Individual Daily Cash Check Up Sheets

A daily cash check up sheet should be prepared by each cashier/teller. The check up sheet reports all collections by type for the day (MV license, ad valorem taxes, etc.) and should be used to reconcile the receipts collected to the cash on hand. Each type of collection should be supported by a computer generated report which lists the transaction detail by teller. Cash, checks, and credit/debit card amounts should be shown separately for the cash on hand. Amounts over and/or short should be calculated and recorded on the sheet.

Summary Check Up Sheets

The summary check up sheet is used to compile the individual daily cash check up sheets provided by each cashier/teller. The summary totals may be supported by a computer generated report for each type of collection. Any variances should be promptly investigated and resolved each day. The totals on this sheet are used to post the days transactions to the Cashbook. All collections should be deposited daily and intact.

Cashbook

The Cashbook summarizes all accounting activity for a month. Each monthly cashbook sheet is divided into three sections:

1. Receipts
2. Disbursements
3. Balances on Hand

Cashbook Receipts

The receipts section of the cashbook sheet shows the daily totals by type of collection, the cash over and/or short, and the actual bank deposit amount. This information is obtained from the Summary Check Up Sheet. Once an entry is made to the cashbook, no changes should be made to the days entry. Refunds can be made and credit for those refunds should be taken on the monthly report.

Cashbook Disbursements

The disbursement section of the Cashbook recaps the checks written for the month. All monthly distribution reports should be reconciled to the total collections by type as reflected on the cashbook receipts section **before checks are written**. All discrepancies must be identified.

Cashbook Balances on Hand

The receipts less the disbursements should leave a zero balance in the cashbook. All discrepancies **must** be identified.

Cashbook Credits/Refunds

All refunds or credits taken during the month are summarized and carried to the Cashbook as a line item and deducted from the receipts totals. No adjustments should be made to the daily entry for collections on the cashbook. Original entries should be left intact. A refund should be made and credit taken on the monthly distribution report. Original receipts and a brief explanation as to why a refund was necessary must be maintained.

Bank Reconciliation

All bank accounts must be reconciled to the cashbook monthly. An analysis must be made of balances on hand. On the last day of the month, there will be amounts not due to be remitted. These are the amounts which will be remitted the following month to the various agencies. The cumulative total of cash over and/or short will have to be used as a reconciling item. Also, the total of uncollected returned checks will also have to be used in the analysis. Other items which may need to be considered are bank charges, bank errors, and interest earned on the bank account.

Returned Check Register

The returned check register is a list of all returned checks as of the end of the month. It is a cumulative record. It provides information for returned checks including the date returned, the name of the issuer, the amount of the check, and the date collected. The total of the uncollected returned checks is included on the bank reconciliation in the analysis of the bank balance. Every bank account needs its own returned check register.

Monthly License Inventory

A monthly recap of all licenses sold and unused should be maintained. The unused licenses should be on hand. This information should be summarized at year end and a physical inventory taken.

The term “licenses” means all items issued to the City by the State that contain a unique control number. For motor vehicle tags which require a decal, the inventory item would be the decal. The tag alone would not have a dollar value without the decal. The decals must be inventoried on a regular basis.

Remittances

A remittance summary must be prepared each month for the amounts paid to the various agencies. This summary should be totaled at the end of the fiscal year. The information will be prepared from the checks written and will also match the amounts reported in the disbursement section of the monthly cashbook sheets. It should be grouped by agency: State, County, County Schools, Municipality, Others, and Fees and Commissions.

Remittances to the State

	OCT	NOV	DEC	JAN	FEB	MAR
<u>Motor Vehicle License</u>						
Motor Vehicle License	105,890.24	75,188.63	37,853.92	37,586.19	58,997.55	53,498.25
Commitment to Purchase				48.75		
Total Motor Vehicle License	105,890.24	75,188.63	37,853.92	37,634.94	58,997.55	53,498.25
<u>Other Taxes, License and Fees</u>						
MLI Fees	270.00	270.00	720.00	540.00	1,080.00	450.00
Common Carrier Fees-General Fund						
Common Carrier Fees-Ed. Trust Fund						
Titles	3,570.00	2,490.00	2,955.00	2,430.00	3,435.00	3,420.00
Temporary Tags	4.50	1.50	9.00	3.00	1.50	6.00
Total Other Taxes, License and Fees	3,844.50	2,761.50	3,684.00	2,973.00	4,516.50	3,876.00
<u>State Ad Valorem Taxes</u>						
General	9,824.64	7,682.93	3,020.25	4,037.47	6,198.31	5,846.92
General - Voucher Redemption Fees	346.00	40.00	60.00	10.00	40.00	20.00
Total General Ad Valorem	10,170.64	7,722.93	3,080.25	4,047.47	6,238.31	5,866.92
Solider	4,369.50	3,008.75	1,155.05	1,557.26	2,406.56	2,265.46
School	13,115.86	9,026.59	3,465.70	4,672.02	7,220.39	6,796.82
Total Ad Valorem Tax	27,656.00	19,758.27	7,701.00	10,276.75	15,865.26	14,929.20
Grand Total Remitted to State	137,390.74	97,708.40	49,238.92	50,884.69	79,379.31	72,303.45

Remittances to the State (cont.)

	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
<u>Motor Vehicle License</u>							
Motor Vehicle License	58,936.08	55,047.03	49,137.72	54,213.29	63,211.11	76,820.05	726,380.06
Commitment to Purchase							48.75
Total Motor Vehicle License	58,936.08	55,047.03	49,137.72	54,213.29	63,211.11	76,820.05	726,428.81
<u>Other Taxes, License and Fees</u>							
MLI Fees	720.00	540.00	540.00	1,080.00	1,170.00	999.00	8,379.00
Common Carrier Fees-General Fund							0.00
Common Carrier Fees-Ed. Trust Fund							0.00
Titles	2,820.00	3,270.00	3,030.00	2,910.00	2,715.00	2,790.00	35,835.00
Temporary Tags	3.00	3.00	1.50	3.00	4.50	1.50	42.00
Total Other Taxes, License and Fees	3,543.00	3,813.00	3,571.50	3,993.00	3,889.50	3,790.50	44,256.00
<u>State Ad Valorem Taxes</u>							
General	6,268.03	5,732.69	5,356.67	6,352.26	7,441.74	7,099.43	74,861.34
General - Voucher Redemption Fees	80.00	10.00	30.00	30.00	50.00	30.00	746.00
Total General Ad Valorem	6,348.03	5,742.69	5,386.67	6,382.26	7,491.74	7,129.43	75,607.34
Solider	2,436.33	2,225.39	2,072.18	2,462.97	3,017.28	1,304.81	28,281.54
School	7,309.43	6,676.57	6,216.93	7,389.58	9,052.35	6,914.94	87,857.18
Total Ad Valorem Tax	16,093.79	14,644.65	13,675.78	16,234.81	19,561.37	15,349.18	191,746.06
Grand Total Remitted to State	78,572.87	73,504.68	66,385.00	74,441.10	86,661.98	95,959.73	962,430.87

Remittances to the County

	OCT	NOV	DEC	JAN	FEB	MAR
<u>Motor Vehicle License</u>						
Motor Vehicle License(PH&T)	5,383.73	3,542.04	1,818.45	1,346.68	2,506.53	1,996.68
Total Motor Vehicle License	5,383.73	3,542.04	1,818.45	1,346.68	2,506.53	1,996.68
Special Licensing Officials' Fund (MLI)	15.00	15.00	15.00	30.00	60.00	25.00
<u>Ad Valorem Taxes</u>						
General	20,560.72	15,400.84	5,908.77	8,001.89	12,300.86	11,609.30
General - Voucher Redemption Fees	346.00	34.00	60.00	10.00	40.00	20.00
Total General Ad Valorem Taxes	20,906.72	15,434.84	5,968.77	8,011.89	12,340.86	11,629.30
Road & Bridge	8,745.12	6,017.64	2,310.47	3,114.63	4,813.59	4,531.27
Hospital	4,371.82	3,008.81	1,155.04	1,557.24	2,406.57	2,265.43
Total Ad Valorem Taxes	34,023.66	24,461.29	9,434.28	12,683.76	19,561.02	18,426.00
General Fund	61.54	53.81	39.35	21.99	7.74	14.50
Discretionary Fund						
Total Interest Earned on Bank Accounts	61.54	53.81	39.35	21.99	7.74	14.50
Grand Total Remitted to County	39,483.93	28,072.14	11,307.08	14,082.43	22,135.29	20,462.18

Remittances to the County (cont.)

	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
<u>Motor Vehicle License</u>							
Motor Vehicle License(PH&T)	2,319.59	2,252.78	1,982.61	2,321.71	2,257.39	3,120.22	30,848.41
Total Motor Vehicle License	2,319.59	2,252.78	1,982.61	2,321.71	2,257.39	3,120.22	30,848.41
Special Licensing Officials' Fund (MLI)	40.00	30.00	30.00	60.00	65.00	55.00	440.00
<u>Ad Valorem Taxes</u>							
General	12,406.36	11,402.63	10,615.60	12,608.51	15,432.76	13,908.30	150,156.54
General - Voucher Redemption Fees	80.00	10.00	30.00	30.00	56.00	30.00	746.00
Total General Ad Valorem Taxes	12,486.36	11,412.63	10,645.60	12,638.51	15,488.76	13,938.30	150,902.54
Road & Bridge	4,872.81	4,450.92	4,144.51	4,926.20	6,034.79	5,609.79	59,571.74
Hospital	2,436.30	2,225.40	2,072.21	2,462.95	3,017.36	2,812.16	29,791.29
Total Ad Valorem Taxes	19,795.47	18,088.95	16,862.32	20,027.66	24,540.91	22,360.25	240,265.57
General Fund	10.45	11.66	10.42	11.29	9.83	14.08	266.66
Discretionary Fund							-
Total Interest Earned on Bank Accounts	10.45	11.66	10.42	11.29	9.83	14.08	266.66
Grand Total Remitted to County	22,165.51	20,383.39	18,885.35	22,420.66	26,873.13	25,549.55	271,820.64

Remittances to County Schools

	OCT	NOV	DEC	JAN	FEB	MAR
<u>Helping Schools Tags</u>						
Vestavia City Schools	720.75	174.38	127.88	430.13	662.63	558.00
Jefferson County Schools	511.50	93.00	105.50	162.75	313.88	232.50
Total Helping Schools	1,232.25	267.38	233.38	592.88	976.51	790.50
<u>County Wide Ad Valorem Taxes</u>						
Vestavia City Board of Education	12,355.46	8,496.55	3,263.58	4,399.49	6,799.13	6,400.27
Jefferson County Board of Education	5,138.68	3,533.75	1,357.34	1,829.76	2,827.78	2,661.90
Total County-wide Ad Valorem Tax	17,494.14	12,030.30	4,620.92	6,229.25	9,626.91	9,062.17
<u>District School Ad Valorem Taxes</u>						
District 1 - Regular	6,487.91	4,049.25	2,106.35	2,251.33	3,642.31	3,146.00
District 1 - CA 778	6,771.76	4,179.16	2,183.47	2,337.79	3,786.22	3,268.74
Total District 1 Ad Valorem Tax	13,259.67	8,228.41	4,289.82	4,589.12	7,428.53	6,414.74
District 3 - Vestavia City Schools	6,612.16	4,973.57	1,359.53	2,420.69	3,578.10	3,650.89
Total District School Ad Valorem Tax	19,871.83	13,201.98	5,649.35	7,009.81	11,006.63	10,065.63
Total School Ad Valorem Tax	37,365.97	25,232.28	10,270.27	13,239.06	20,633.54	19,127.80
Grand Total Remitted to Schools	38,598.22	25,499.66	10,503.65	13,831.94	21,610.05	19,918.30

Remittances to County Schools (cont.)

	APR	MAY	JUNE	JULY	AUG	SEPT	TOTAL
<u>Helping Schools Tags</u>							
Vestavia City Schools	558.00	534.75	569.63	523.13	813.75	802.13	6,475.16
Jefferson County Schools	302.25	290.63	430.13	418.50	476.63	465.00	3,802.27
Total Helping Schools	860.25	825.38	999.76	941.63	1,290.38	1,267.13	10,277.43
<u>County Wide Ad Valorem Taxes</u>							
Vestavia City Board of Education	6883.01	6,287.08	5,854.28	6,958.44	8,524.24	9,337.20	85,558.73
Jefferson County Board of Education	2862.67	2,614.82	2,434.81	2,894.04	3,545.27	3,882.47	35,583.29
Total County-wide Ad Valorem Tax	9745.68	8,901.90	8,289.09	9,852.48	12,069.51	13,219.67	121,142.02
<u>District School Ad Valorem Taxes</u>							
District 1 - Regular	3,568.96	3,018.20	2,966.43	3,263.81	3,494.44	436.38	38,431.37
District 1 - CA 778	3,714.02	3,143.34	3,076.64	3,373.68	3,638.44	5,414.76	44,888.02
Total District 1 Ad Valorem Tax	7,282.98	6,161.54	6,043.07	6,637.49	7,132.88	5,851.14	83,319.39
District 3 - Vestavia City Schools	3,740.51	3,658.36	3,243.49	4,123.29	5,557.99	5,672.07	48,590.65
Total District School Ad Valorem Tax	11,023.49	9,819.90	9,286.56	10,760.78	12,690.87	11,523.21	131,910.04
Total School Ad Valorem Tax	20,769.17	18,721.80	17,575.65	20,613.26	24,760.38	24,742.88	253,052.06
Grand Total Remitted to Schools	21,629.42	19,547.18	18,575.41	21,554.89	26,050.76	26,010.01	263,329.49

Remittances to Municipality

	OCT	NOV	DEC	JAN	FEB	MAR
<u>City of Vestavia</u>						
Motor Vehicle License	5,525.87	5,205.58	2,240.14	2,069.39	2,976.21	2,822.98
<u>Ad Valorem Tax</u>						
Vestavia-General	15,270.14	11,484.75	3,140.39	5,589.45	8,263.35	8,431.18
Vestavia-School	28,652.70	21,552.12	5,891.29	10,489.67	15,505.12	15,820.51
Total Ad Valorem Tax	43,922.84	33,036.87	9,031.68	16,079.12	23,768.47	24,251.69
Grand Total Remitted to Municipalities	49,448.71	38,242.45	11,271.82	18,148.51	26,744.68	27,074.67

Remittances to Municipality (cont.)

	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
<u>City of Vestavia</u>							
Motor Vehicle License	3,210.07	3,095.32	2,683.28	2,827.45	3,310.59	4,405.88	40,372.76
<u>Ad Valorem Tax</u>							
Vestavia-General	8,637.98	8,448.45	7,480.51	9,521.85	12,835.04	13,098.23	112,201.32
Vestavia-School	16,208.87	15,852.88	14,055.11	17,867.61	24,084.64	24,578.95	210,559.47
Total Ad Valorem Tax	24,846.85	24,301.33	21,535.62	27,389.46	36,919.68	37,677.18	322,760.79
Grand Total Remitted to Municipalities	28,056.92	27,396.65	24,218.90	30,216.91	40,230.27	42,083.06	363,133.55

Remittances to Others

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
<u>Helping Schools - Other BOE's</u>													
_____ County Board of Education				34.88							11.63		46.51
_____ City Board of Education				11.63									11.63
Total Other BOE's	-	-	-	46.51	-	-	-	-	-	-	11.63	-	58.14
Juvenile Health Care Board										46.50	174.00	161.00	381.50
Alabama Lions Sight Conservation													
Grand Total Other	-	-	-	46.51	-	-	-	-	-	46.50	185.63	161.00	439.64

Remittances for Fees and Commissions

	October	November	December	January	February	March
<u>Motor Vehicle License</u>						
Motor Vehicle Commissions	1,943.25	1,436.74	738.80	681.97	1,062.20	972.28
Motor Vehicle Issuance Fees	4,264.25	2,275.00	1,135.00	1,921.25	3,073.75	2,817.50
Dealer Issuance Fees	-	110.25	35.00	3.50	14.00	8.75
Affidavit Fees	40.00	41.00	112.00	52.00	175.00	173.00
Replacement Fees	5.00	4.00	9.00	9.00	5.00	7.00
Trailer Penalties	35.20	68.40	197.70	44.70	53.05	78.30
Common Carrier Commissions						
Common Carrier Fees						
Transfer Fees	67.50	61.25	85.00	83.75	73.75	80.00
Transfer Penalties over \$3000						
Total Motor Vehicle Fees and Commissions	6,355.20	3,996.64	2,312.50	2,796.17	4,456.75	4,136.83
Commissions on Ad Valorem Tax	8,393.40	4,031.20	1,361.26	1,971.58	3,028.12	2,928.48
Title Fees	714.00	498.00	591.00	486.00	687.00	684.00
Temporary Tags	2.25	0.75	4.50	1.50	0.75	3.00
MLI Fees	15.00	15.00	15.00	30.00	60.00	25.00
Worthless Check Fees		150.00	240.00	150.00	30.00	30.00
Total Other Fees	9,124.65	4,694.95	2,211.76	2,639.08	3,805.87	3,670.48
Grand Total Fees and Commissions	15,479.85	8,691.59	4,524.26	5,435.25	8,262.62	7,807.31

Remittances for Fees and Commissions

(cont.)

	April	May	June	July	August	September	TOTAL
<u>Motor Vehicle License</u>							
Motor Vehicle Commissions	1,080.18	1,027.47	901.53	1,006.53	1,161.11	1,419.11	13,431.17
Motor Vehicle Issuance Fees	3,066.25	2,751.25	2,618.75	2,786.75	3,222.50	3,928.75	33,861.00
Dealer Issuance Fees	14.00		1.75	5.25	1.75	1.75	196.00
Affidavit Fees	78.00	69.00	135.00	65.00	109.00	93.00	1,142.00
Replacement Fees	7.00	10.00	3.00	5.00	6.00	9.00	79.00
Trailer Penalties	69.05	49.35	43.95	33.30	15.00	61.65	749.65
Common Carrier Commissions							-
Common Carrier Fees							-
Transfer Fees	71.25	57.50	80.00	65.00	87.50	76.25	888.75
Transfer Penalties over \$3000							-
Total Motor Vehicle Fees and Commissions	4,385.73	3,964.57	3,783.98	3,966.83	4,602.86	5,589.51	50,347.57
Commissions on Ad Valorem Tax	3,083.16	2,868.76	2,622.74	3,180.54	4,086.26	4,045.12	41,600.62
Title Fees	564.00	654.00	606.00	582.00	543.00	558.00	7,167.00
Temporary Tags	1.50	1.50	0.75	1.50	2.25	0.75	21.00
MLI Fees	40.00	30.00	30.00	60.00	65.00	55.00	440.00
Worthless Check Fees		60.00	180.00	120.00	270.00	90.00	1,320.00
Total Other Fees	3,688.66	3,614.26	3,439.49	3,944.04	4,966.51	4,748.87	50,548.62
Grand Total Fees and Commissions	8,074.39	7,578.83	7,223.47	7,910.87	9,569.37	10,338.38	100,896.19

Conclusion

- Remember, these are MINIMUM Requirements and are not meant to be all inclusive.
- Information reported should be adapted to fit your specific needs.
- Talk with your software provider regarding reports available that can be used to satisfy some of these requirements.

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Questions??