

Report on the

Town of Brookside

Jefferson County, Alabama

October 1, 2018 through February 2, 2022

Filed: April 15, 2022



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner

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

Dear Madam:

A limited review was conducted on certain activities of the Town of Brookside, Jefferson County, Alabama, for the period of October 1, 2018 through February 2, 2022. 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 review.

Respectfully submitted,

Dixie B. Thomas
Examiner of Public Accounts

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Executive Summary

Executive Summary

A review was conducted of the Town of Brookside, Alabama (the “Town”) related to various activities, including police department expenditures, court funded expenditures, evidence claimed to be on hand, and impound fees for the period of October 1, 2018 through February 2, 2022 and the activities of the Municipal Court for the period of October 1, 2020 through February 2, 2022. The Department of Examiners of Public Accounts’ (the “Department”) review included tests for compliance with applicable State and local laws, including Town ordinances. **The Town’s policing procedures and other related activities that are outside the purview of the Department were not reviewed and are not addressed in this report.** The following is a summary of our findings. Detailed information on our findings and recommendations are contained in the accompanying report.

FINDINGS

Internal Controls

The Town did not have written internal control policies and procedures in place. The following internal control deficiencies were noted:

- ◆ Proper documentation was not always retained to support expenditures.
- ◆ The Town’s clerks shared one cash drawer to make change for all cash collections. Total daily collections were not reviewed and reconciled for each clerk.
- ◆ The Town did not have a purchasing process in place and does not adopt an annual budget.
- ◆ Cash collected on April 27, 2021 from impound fees was still on hand on February 8, 2022.
- ◆ Town Hall security access codes were known by the majority of employees.
- ◆ There was no control and accountability for receipt books issued to the Town’s staff.

Expenditures

The following deficiencies were noted:

- ◆ The Town failed to maintain documentation demonstrating the public purpose of all expenditures.
- ◆ Payments were made to individuals based on verbal attestations of the hours worked.
- ◆ The Town did not ensure approval of expenditures from the Police Department account were obtained as required by Town ordinance.

Executive Summary

Evidence Inventory

Policies and procedures were not in place to ensure property received by the Police Department was accounted for properly. The following deficiencies were noted:

- ◆ Items were found to be stored in a disorganized and chaotic manner.
- ◆ Nineteen firearms listed on the evidence logs were unaccounted for at the conclusion of our inventory. Additionally, sixty-three firearms and numerous ammunition magazines that were not listed on the evidence logs were found.
- ◆ Officers did not ensure all pertinent details were listed on evidence logs or on evidence bags/envelopes.
- ◆ The location of cash collected as evidence was not consistent or always properly documented.
- ◆ Access to temporary storage lockers containing evidence was not always secured.
- ◆ Items unrelated to evidence were found stored in the Police Department's evidence closet.

As a result, property, including evidence, controlled by the Police Department could be exposed to loss or theft.

Municipal Court

The Town's Municipal Court (the "Court") did not comply with Rule 43 of the *Alabama Rules of Judicial Administration* which contains the minimum accounting requirements for municipal courts. The following was noted in the Town's Municipal Court:

- ◆ Cash bonds were not recorded or deposited properly.
- ◆ Written policies and procedures were not in place to address internal controls for cash.

Impound Fees

The Town has adopted Ordinance No. 519, Ordinance No. 527, and Ordinance No. 533 related to the collection of an "impound fee" and a "restitution" deposit. The Town's ordinances require owners to pay certain fees or restitution to the Town as a prerequisite to retrieving their towed vehicles from a private towing company. A determination of whether the Town exceeded its authority under the *Code of Alabama 1975*, Sections 11-45-1 and 11-45-9, is ultimately a decision to be made by a court of competent jurisdiction; however, any fees or restitution should be reasonably related to the Town's cost of administration. Thirty-six percent of amounts collected for the impounding of vehicles were for offenses not included in the Town's ordinances.

Executive Summary

Towing Contract

The Town did not bid towing services as required by the *Code of Alabama 1975*, Section 41-16-50, and awarded the contract exclusively to one company which does not comply with Section 22 of the *Constitution of Alabama 1901*.

CONCLUSION

The Town has not established and implemented adequate policies and procedures to sufficiently address the daily operations of the Town, including the receipt and disbursement of public funds. There is no purchasing process in place to ensure compliance with Section 94 of the *Constitution of Alabama 1901* or provisions adopted by the Town in its ordinances. There are no perpetual inventory records kept ensuring that evidence collected by the Town's Police Department is accounted for properly. The Town's Municipal Court does not have required written policies and procedures in place to ensure compliance with the *Alabama Rules of Judicial Administration*. The Town did not ensure that all amounts collected were for offenses included in the Town's ordinances and that the provisions of their ordinances were consistently applied. The Town did not ensure compliance with the Alabama Competitive Bid Law and Section 22 of the *Constitution of Alabama 1901* when awarding the contract for towing services. Without proper internal controls, including established and implemented policies and procedures that are monitored by those charged with management and governance of the Town, reasonable assurance cannot be provided that all the reviewed functions of the Town are properly carried out. In addition, the absence of controls exposes the Town to risks of loss due to theft, misappropriation of the Town's assets, and may prevent the Town from complying with applicable laws and regulations.

EXIT CONFERENCE

Council members, Mayor, and administrative personnel shown on Exhibit 5-1 were invited to discuss the results of this report at an exit conference. The following individuals attended the exit conference held via teleconference: Council Members: Daryl Burr, Jimmy Hall, Chris McCondie, Dale McGuire and Mark Wolfe; Mike Bryan, Mayor; and Debbie Keedy, Town/Court Clerk. Also in attendance were representatives from the Department of Examiners of Public Accounts: Jason Paulk, Chief Legal Counsel and Dixie B. Thomas, Special Projects Manager.

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Report on the Town of Brookside

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

AUTHORITY

The Department of Examiners of Public Accounts (the “Department”) conducted a review of the Town of Brookside (the “Town”) under the authority of the ***Code of Alabama 1975***, Section 41-5A-12.1. The Department is empowered to examine the books, records, vouchers, and accounts of a municipality when or if there is suspected fraud or mismanagement.

SCOPE OF REVIEW

The scope of the Department’s review was limited to the Town’s police department expenditures, court funded expenditures, evidence claimed to be on hand, impound fees for the period of October 1, 2018 through February 2, 2022 and the activities of the Municipal Court for the period of October 1, 2020 through February 2, 2022. The Department also reviewed and evaluated the Town’s internal controls and its compliance with certain state and local laws, including but not limited to, the competitive bid law and its authority to enact certain municipal ordinances. **The Town’s policing procedures and other related activities that are outside the purview of the Department were not reviewed and are not addressed in this report.**

PROFILE OF THE TOWN OF BROOKSIDE

The Town was incorporated in 1898 and is located in northwest Jefferson County. The Town is classified as a Class 8 municipality, with a Mayor-Council form of government as prescribed in Title 11, Chapter 43 of the ***Code of Alabama 1975***.

The Town provides fire, police, water, and gas services to its citizens. The Town also operates a park with recreational facilities and a campground for which rental fees are collected. The Town employs a Town Clerk tasked with oversight of the daily operations of the Town. The Town Clerk also serves as the Municipal Court Clerk. Additionally, a part-time Magistrate fulfills duties related to the Municipal Court and assists with general duties in the Town Hall. Two additional clerks perform other duties including the collection of various payments from citizens. The Municipal Judge is appointed by the Town Council. The Town Prosecutor is appointed by the Town Council and also serves as the Town’s Attorney.

The Town utilizes QuickBooks software to keep the accounting records. The Municipal Court began utilizing MSG Software for tracking cases, payments, and other court activity on October 1, 2020. The Town is audited annually by a CPA firm and unmodified opinions were issued on the Town’s financial statements for fiscal years 2016-2020. The Town uses handwritten receipts for court payments, business licenses, lot rental payments for the Town’s campground, impound fees, and drivers education program payments. The Town’s staff enters information from the handwritten receipts into the Town’s computer system.

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ISSUES AND FINDINGS

Internal Controls

The Department reviewed and evaluated the Town's internal controls for the operation of its various departments. While the Town has several ordinances that address the receipt and disbursement of certain funds, there were no written policies or procedures in place to address the Town's receipt and disbursement of funds in general.

Finding:

The management of the Town is responsible for establishing internal controls that ensure the Town operates effectively and in compliance with applicable laws and regulations. According to the *Code of Alabama 1975*, Section 11-43-56, the Town Council is responsible for the management and control of the finances, and all the property, real and personal, belonging to the Town. While the Town's staff was able to describe the practices currently in place, there were no established written procedures provided. The following internal control deficiencies were noted:

- ◆ Proper documentation was not always maintained to support expenditures;
- ◆ The Town's clerks collected cash for payments on water bills, gas bills, business licenses, court costs, fines, and driving school. The clerks used one shared cash drawer to make change when cash payments were made. No evidence was found to indicate that the total amounts collected were reviewed and compared to each clerk's daily collections to determine any cash overages and shortages;
- ◆ There did not appear to be an established purchasing process in place. Furthermore, the Town's audits from fiscal years 2016-2020 included a finding that no annual budget was prepared. With no annual budget prepared and no purchasing process, the Town had no way to track its spending.
- ◆ Cash was found in a stack of impound release forms on February 8, 2022. According to the receipt attached, the cash was collected on April 27, 2021, but had never been deposited;
- ◆ The security access codes to the doors inside Town Hall were simplistic and known by the majority of employees in the building. This included the doors to and between the Police Department and the Town's business offices; and
- ◆ There were numerous receipt books being used by the Town's staff to record the collection of money. These receipt books did not appear to be issued by a certain individual or tracked to ensure that all receipts, and the corresponding money collected, were being accounted for properly.

The absence of adequate internal controls, including established policies and procedures, can expose the Town to risk of the misappropriation of the Town's assets, loss of evidence, loss or theft of cash collections, and the mismanagement of the Town's funds.

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Recommendation:

The Town should establish internal control policies and procedures to ensure compliance with applicable laws and regulations. Adequate internal controls should include, but are not limited to, written policies and procedures that address the following:

- ◆ Recording all money received (currency, money orders, credit/debit cards and electronic transactions, etc.);
- ◆ Preparing and making daily deposits;
- ◆ Issuing receipts for money collected and reconciling money on hand/money deposited with the receipts issued and recording cash overages and shortages;
- ◆ Disbursing of all funds, including the approval and maintenance of supporting documentation;
- ◆ Accounting for cash bonds, municipal court fines and costs, driving school fees and any other amounts collected by office personnel that are subsequently transferred to another party; and
- ◆ Using only authorized receipt books and requiring all the manually- issued receipts to be accounted for properly.

These procedures should be approved by the Town Council and monitored periodically to ensure they are operating effectively.

REVIEW OF EXPENDITURES

The Department reviewed expenditures from Town's Police Department and Municipal Court accounts. The Town deposits funds related to its Municipal Court primarily into these two accounts. These accounts are used to pay the expenses of the Town's Police Department and the Municipal Court. The Municipal Court account is also used to pay the Municipal Court's staff and to make required monthly disbursements to various state and county entities.

Expenditures from these accounts were reviewed to determine whether they were allowable in general. Further, the Department reviewed expenditures to determine whether they complied with applicable laws and regulations, including the Alabama Competitive Bid law and Town ordinances. The Department also reviewed expenditures to determine whether they were made for a public purpose, were properly approved, and were supported by appropriate documentation.

Police Department Account

Check registers for the period of August 7, 2019 through February 2, 2022, copies of the bank statements, and documentation of expenditures made from the Police Department account were obtained and reviewed. While deposits into this account primarily stem from funds generated by the collection of the Town's "impound fee," this account also contains other amounts related to the Town's driver education program and certain grants received to offset overtime costs paid by the Town.

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According to the Town's Ordinance No. 519, the deposits related to the collection of the Town's "impound fee," should be "used to enhance the criminal enforcement efforts of the department in combating illegal drugs and detecting and apprehending drivers under the influence of alcohol, drugs, or other intoxicating substances." Ordinance No. 519 also permits the purchase of any equipment, including but not limited to, vehicles that will be utilized in the criminal enforcement efforts of the department. The Police Chief is required to request purchase approval from the Mayor or the Town Council for purchases totaling more than \$2,500.00. It is noted, Ordinance No. 519 specifies that funds should be deposited into a special account that is included in the yearly audit of the Town of Brookside and is to be reported in the monthly financial report to the Town Council. The funds are deposited into the Police Department account that is part of the Town's yearly audit.

Upon review, the following observations were made:

- ◆ There were numerous payments to individuals for the reimbursement of items purchased for the police department. No explanation was given as to why these individuals made the purchases by reimbursement rather the Town making these purchases directly. These items included everyday essentials, such as dog food for the canine officers, office supplies, and large equipment purchases of a vehicle and a trailer.
- ◆ There were direct payments made to Town Police Department employees in December 2021 of \$500.00 or \$1,000.00 each. The minutes from the Town Council's December 6, 2021 meeting reflected the Council's approval for an end of the year pay supplement for all part-time and full-time employees; however, these payments to employees were not processed through payroll so that the payments were properly taxed.

Municipal Court Account

The Town began using the MSG Software for its Municipal Court activity on October 1, 2020. The Department obtained the check register for the period of October 1, 2018 through February 2, 2022, copies of the corresponding bank statements, and documentation of expenditures paid from the Municipal Court account. The Town deposits the money collected from court costs and fines into this account. Expenditures from this account are comprised mainly of the monthly disbursements to the applicable state and local offices of the court costs and fines, payments made to Court personnel, and expenditures for the Municipal Court and Police Department.

The review of expenditures from the Municipal Court account showed numerous payments of \$1,000.00 each to the Municipal Judge, the Town Prosecutor and Attorney, and the Court Clerk. According to the Town/Court Clerk, each of these officials are compensated \$1,000.00 each time court is held. Information recorded in the Town's accounting records established that each of the individuals initially received \$600.00 for court appearances. However, in September 2019, as the activity level of the Town's Municipal Court increased, the court appearance payments increased to \$1,000.00.

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The Department discovered numerous payments to various individuals that were labeled or notated as “part-time help.” The Department asked the Town/Court Clerk whether the Town had timecards, timesheets, or other documentation to validate the part-time hours worked. The Town/Court Clerk stated part-time employees were only required to provide a verbal attestation about the hours worked and payments were issued accordingly.

Finding:

Section 94 of the ***Constitution of 1901*** prohibits governmental entities from lending credit or granting public money or a thing of value in aid of, or to any individual, association, or corporation. The language of Section 94 has been interpreted by the Supreme Court of Alabama to allow the appropriation of public funds when the appropriation is for a public purpose. The paramount test to determine what is a public purpose should be whether the expenditure confers a direct public benefit of a reasonably general character; that is to say, a significant part of the public, as distinguished from a remote and theoretical benefit. To ensure that the expenditures of Town funds are made in accordance with Section 94, proper supporting documentation should be maintained to demonstrate the public purpose of the expenditures. The review of expenditures made from the Town’s police department account and the municipal court account revealed following issues:

- ◆ Documentation was not always properly retained to support all expenditures. There were instances where receipts or invoices did not total the amounts paid and instances where there was no receipt/invoice on hand.
- ◆ Payments were made to individuals based on verbal attestations of the hours worked. However, there were no timecards, timesheets, or other documentation provided to support the hours worked and the amounts paid to the individuals.

The Town failed to maintain documentation demonstrating the public purpose of all expenditures; therefore, it cannot be determined whether expenditures were made in compliance with Section 94 of the ***Constitution of Alabama 1901***.

Recommendation:

The Town should ensure that expenditures of public funds are made in compliance with Section 94 of the ***Constitution of Alabama 1901*** and that supporting documentation is retained. Additionally, the Department advised the Town that verbal attestations are not considered a best practice and employees’ hours should be documented and approved by someone with knowledge of the hours worked. The Department also suggested that the Town consider allowing the company that processes their regular, full-time payroll to process payments made to part-time employees. This would ensure that payments to part-time employees are handled the same way as payments made to full-time employees for taxes and recordkeeping purposes. The Department also advised the Town to consult with the Town’s CPA firm to ensure compliance with IRS guidelines regarding the issuance of Forms 1099 and W-2 forms for any individuals paid by the Town and employees paid outside of the Town’s normal payroll process.

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Finding:

The Town of Brookside's Ordinance No. 519, stipulates the deposits related to the collection of the Town's "impound fee" should be deposited into the Town's Police Department account and are to be spent upon request from the Police Chief to the Mayor or to the Brookside Town Council if the purchases are more than \$2,500.00.

A comparison of expenditures from the Town's Police Department account to the Town Council's meetings minutes did not show the Council's approval of expenditures totaling more than \$2,500.00. Additionally, documentation was not provided to demonstrate that requests for approval were made of the Mayor for expenditures totaling more than \$2,500.00.

Recommendation:

The Town should comply with Ordinance No. 519 for expenditures totaling more than \$2,500.00 and ensure that the authorization of the expenditures is included in the minutes of the Town's meetings.

EVIDENCE INVENTORY

The Department received reports that evidence seized by officers of the Brookside Police Department was not being accounted for correctly or properly returned to citizens. The Sergeant on duty described the process of collecting, recording, and storing evidence and other property. The Sergeant explained that officers utilized a shared workbook in a Google Drive to record and track evidence. The Department's review of the records indicated that after 2019, each officer had his or her own worksheet to record evidence collected. The level of detail recorded varied by officer. An example of the worksheet tab is included as Exhibit 1-1. The Town recently obtained new evidence tracking software that allows for items to be logged and barcoded for easier processing and inventory. Review of the records indicate that the change in software began in November 2021.

According to the Sergeant on duty, when officers bring in evidence, they should record the items on their worksheet tabs in the workbook, ensure the items are properly packaged and labeled, and place the items in temporary storage lockers for further processing by the Police Department's evidence custodians. The evidence custodians were charged with moving items from the temporary storage lockers to the evidence closet. The door to the lockbox containing the keys to the temporary storage lockers was not always locked, nor was the door to the office that contains the lockbox and the evidence closet. All officers had access to keys that unlock all temporary evidence lockers. The evidence custodians and the Chief were the only individuals authorized to have keys to the evidence closet.

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The Department obtained the Police Department's Google Drive workbook containing the evidence logs for each officer. The Department also obtained an evidence log report from the newly implemented system. These logs were reviewed and cases that listed a firearm or cash were selected for testing. To ensure that proper procedures were followed regarding the handling of evidence, the Department requested assistance from law enforcement and a law enforcement officer accompanied the Department's Examiners to Brookside to conduct an evidence inventory for selected items. The pictures shown below depict the conditions found in the evidence room and temporary storage lockers.

The Department initially attempted to locate certain evidence items that had been selected for testing. However, because of the severe lack of an accountable process, it was extremely difficult to locate the specific items of evidence. Thus, the assigned law enforcement officer and a Brookside police officer were forced to attempt to identify case numbers, defendant names, serial numbers, or any information found with the firearms that could be compared to the evidence logs.



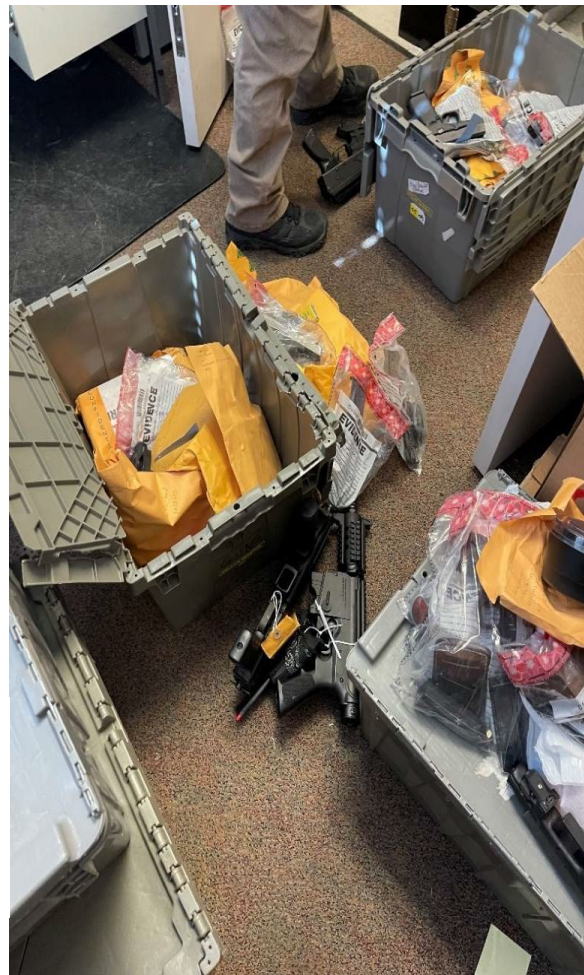
Firearms and ammunition magazines were found unbagged and untagged and stored in bins inside the Police Department's evidence closet.

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Items in custody of the Police Department were found to be stored in a disorganized or chaotic manner.



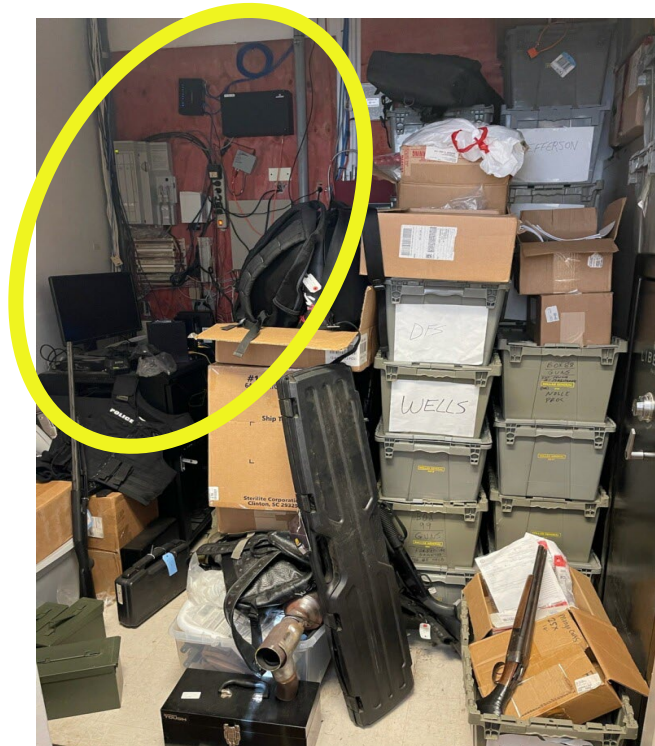
Firearms were also found to be carelessly tossed into bins and randomly stored in cabinets inside the evidence closet.

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A firearm listed as evidence was found inside a safe housing the Police Department's firearms. Items appeared to be placed wherever space could be found inside the evidence closet.



The Department observed, what appeared to be a server and network equipment housed in the Police Department's evidence closet.

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Evidence items and evidence bags/envelopes were found tossed inside the temporary storage lockers.

Nineteen firearms listed on the Police Department's evidence log were not found during the inventory. Additionally, the inventory revealed sixty-three firearms and numerous ammunition magazines in police custody that were not listed on the Police Department's evidence logs provided. Some of the firearms and ammunition magazines had come out of the evidence bag/envelope and had to be repackaged and labeled by the Brookside officer. Evidence was held in temporary storage lockers for extended periods of time. For example, the inventory revealed an envelope marked as containing cash totaling \$1,773.00. According to the information noted on the envelope, the cash was seized on April 29, 2020. However, the cash was still in the temporary storage locker on February 16, 2022.

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The Town Council's meeting minutes from October 4, 2021 stated seized guns were approved to be sent to Gulf States for assessment. The Department requested a list of firearms sent to Gulf States for assessment, but the Town did not have a list. Thus, the Department requested the Town obtain a list directly from Gulf States. From the list obtained, it was determined that no firearms had been sent in October 2021, but firearms were sold to Gulf States on April 17, 2020. It was noted, five of the firearms sold to Gulf States in April of 2020 were still shown on the Police Department's evidence log as on-hand.

In addition to firearms, the cash listed on the Police Department's evidence logs was selected to be inventoried. The Examiner on site was told by the Sergeant on duty that cash collected as evidence was to be logged by the officers in the same manner as other items. Thereafter, the cash was to be turned over to the Town Clerk/Court Clerk to be deposited into a Town bank account until a proper determination or disposition could be made. After an inquiry was made of the Town Clerk/Court Clerk, it was determined that there was no set of procedures in place on how to handle seized cash.

Testing showed that the location of cash collected as evidence was not consistent or always properly documented. Additionally, the disposition of amounts returned to defendants was not documented on the evidence log. Further, the cash collected as evidence was not always labeled properly. Some cash had to be recounted for accuracy because the amount labeled on the envelope did not agree with the amount shown on the evidence log. While it took Examiners multiple attempts to account for all the cash selected for testing, the Town's staff was eventually able to locate and identify all amounts.

The following are other observations noted related to evidence procedures and inventory:

- ◆ Counterfeit currency was noted on the evidence log and was identified in the evidence closet. According to the U. S. Secret Service, law enforcement agencies should submit counterfeit currency to the U. S. Secret Service;
- ◆ Evidence labeled for the same case was found in different locations. The Department found items in the temporary storage lockers and other items in the evidence closet that were labeled and logged for the same case; and
- ◆ A trash bag containing prescription pill bottles was found in the evidence closet. While the pill bottles did not appear be related to a case, they were in the custody of the Police Department. However, there were no instructions or labeling on the bag regarding a reason it was being held or disposition of the pill bottles.

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Finding:

An adequate system of internal controls should include established policies and procedures to ensure that all property, including evidence, retained by the Town of Brookside's Police Department is accounted for properly. Best practices for the handling of evidence would include the following: (1) All property, whether received as evidence or by other means, should be recorded in a property record log; (2) Property should be properly identified noting the location of the property, the date and time the property was received, the case or file number, a description of the property, a serial number when applicable, the defendant or owner's name, and the officer who captured the property; and (3) the date, time and by whom property is removed from the evidence, as well as security measures to control access to the evidence closet and temporary storage locker.

An inventory of items noted on the Town of Brookside's Evidence Locker log was conducted and the following observations were made:

- ◆ Items in custody of the Police Department were found to be stored in a disorganized and chaotic manner;
- ◆ Nineteen firearms listed on the Police Department's evidence log were unaccounted for at the conclusion of the inventory. Additionally, the inventory revealed sixty-three firearms and numerous ammunition magazines that were not listed on the Police Department's evidence listings provided but were found in their custody;
- ◆ Officers did not ensure all pertinent details were listed on evidence logs or on evidence bags/envelopes. There were many instances in the evidence logs where there was not enough detail about an item(s), i.e., the make or type of firearm, serial number for the firearm. Instead, the log merely stated "pistol" or "gun" or "cash". There were also instances where bags/envelopes had been sealed without sufficient details of what was inside;
- ◆ The location of cash collected as evidence was not consistent or always properly documented. The disposition of amounts returned to defendants was not documented on the evidence log. Further, the cash collected as evidence was not always labeled properly. Some cash had to be recounted for accuracy because the amount labeled on the envelope did not agree with the amount shown on the evidence log;
- ◆ The door to the lockbox containing the keys to the temporary storage lockers was not always locked, nor was the door to the office that contains the lockbox and the evidence closet. All officers had access to keys that unlock all temporary storage lockers. The evidence custodians and the Chief were the only individuals authorized to have keys to the evidence closet; and
- ◆ Items unrelated to evidence was found stored in the Police Department's evidence closet.

The Department could not identify the policies and procedures in place to ensure property received by the Police Department was accounted for properly. As a result, property, including evidence, controlled by the Police Department could be exposed to loss or theft.

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Recommendation:

The Town of Brookside and its Police Department should establish and implement policies and procedures to ensure that all property received by the Police Department is accounted for properly. Perpetual inventory records should be maintained to reflect all property in the custody of the Police Department. Periodically, as established by policy, a physical inspection of the items in the property room should be performed and compared to the items shown on the property record log. Any discrepancies between the actual count and the log should be noted and resolved. When property is permanently released, a record should be retained noting the property being released, when the property was released, and to whom the property was released. The property record log should be updated to reflect that the property has been released.

MUNICIPAL COURT

The Department reviewed the procedures and receipts and disbursements of the Town of Brookside's Municipal Court (the "Court"). The Court should have established written policies and procedures to ensure compliance with Rule 43 of the *Alabama Rules of Judicial Administration* related the internal controls of municipal court collections. The policies and procedures should address internal controls over cash collections and Court activity.

Collections

Based on a Total Receipts Report (Exhibit 2-1) generated from the Municipal Court's software, between October 1, 2020 and February 2, 2022, the Court reported 3,342 receipts totaling \$722,676.00. Of this amount, the Town retained the following:

Court Cost or Fine	Amount
Bail Bond Municipal Filing Fee	\$ 2,897.75
Bail Bond Municipal General Fund	623.00
Corrections Fund	92,031.50
Fines	358,637.50
Municipal General Fund	29,218.00
Municipal Judicial Administration Fund	17,087.00
Total	<u>\$500,494.75</u>
See Exhibit 2-2 for report.	

The remaining \$222,181.25 was disbursed to state and local offices as required.

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Based on the check registers obtained, \$110,000.00 was transferred from the Municipal Court Account to the Town's General Fund Account with notations as being for salaries. It is noted the salaries of the Court's personnel, i.e., Judge, Prosecutor, Clerk, Magistrate, etc. were paid from the Municipal Court account, not the Town's General Fund Account. No explanation was provided as to why the transfers were considered necessary for salaries in the Town's General Fund Account.

As part of the review, the Department inquired about whether there were any written policies and procedures related to the Court's internal controls. Best practices for the Court would include policies and procedures to address the maintenance of case files, the receipt and deposit of payments collected from defendants, and the maintenance of accurate records to reflect the Court's activities.

The procedures would provide details of the responsibilities of court personnel and segregation of duties based on the number of employees assigned to the Court. The procedures would be in writing and address the management of case files and numbering. Best practices for cash would include similar policies and procedures to address the employees' responsibilities for cash collections, bank deposits, bank reconciliation, the posting of accounting records, and disbursements from the court collections. It would also require controls to prevent deleting or removing postings to the accounting records to be established.

The Department requested a copy of the Court's written internal control procedures. The Court does not have procedures for an internal control system set out in writing as required.

Cash Bonds

The Court's Total Receipts Report (Exhibit 2-1) showed that the Court had 135 receipts for cash bonds totaling \$61,646.00 between October 1, 2020 and February 2, 2022. At the same time, the report showed there were 298 cash bonds forfeited during that period totaling \$123,018.00 and an additional two cash bonds applied to cases totaling \$2,000.00. The report indicates that the 298 cash bonds were forfeited because the defendants did not appear in court. The two cash bonds were applied to defendants' cases by court order. However, it is noted that the Court only receipted 135 cash bonds, possibly indicating that all cash bonds are not being recorded in the Municipal Court's software.

During the review, the Department's Examiners inquired about items kept in the Town's safe and were told that the only items routinely kept in the Town's safe were cash bonds. This led to questions regarding how much cash was being kept in the safe and why it was not being deposited into the Town's bank account with other collections. The Town Clerk/Court Clerk opened the Town's safe and produced a box of white envelopes. The Town/Court Clerk explained that each envelope contained the cash bond and case information inside. The Town/Court Clerk also produced two stacks of cash wrapped in sheets of paper and rubber bands that would not fit inside the box. Each stack of cash was approximately 3 to 4 inches thick.

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

The Department immediately advised the Town/Court Clerk that the cash should be recorded in the Municipal Court software and deposited into the Town's bank account because when cash is kept on hand, the risk of misappropriation, loss, or theft is greatly increased. The computer software used by the Town's Municipal Court is capable of tracking cash bonds paid by defendants from the collection of the cash bond to the application. The software can also track the disposition or forfeiture of the cash bonds. However, these capabilities were not being fully utilized by the Town.

From information received about the process for cash bond collections, the Town employee who accepted the cash bond would write a receipt to the payor and the cash was placed in an envelope in the Town's safe until the defendant's court date. Once the case was settled, the cash bond was disposed of in accordance with the judge's order. It is noted, the Town has not held court since January 2022. As of the time of our review, all court dates have been continued indefinitely.

Finding:

According to Rule 43 of the *Alabama Rules of Judicial Administration*, a receipt must be written for all cash bonds received and must be posted to a cash bond transaction register that shows the date of the bond, the case number, the person or entity the cash is received from, and the bond account. A copy of this receipt must go into the case file. The register should also show the date, the amount, and the check number of all dispositions. Cash bonds should be deposited into a separate bank account. This account should be reconciled monthly with an analysis of all funds on hand.

The Town did not follow Rule 43 of the *Alabama Rules of Judicial Administration* which sets out minimum accounting requirements for municipal courts. A review of the Town of Brookside's Municipal Court (the "Court") procedures in place revealed following issues:

- ◆ There are no written policies and procedures addressing internal controls over records and cash for the Court; and
- ◆ Cash bonds are not being recorded and deposited properly. Cash bonds collected are not being deposited into a separate bank account that is reconciled monthly with an analysis of funds on hands as prescribed. There is no cash bond transaction register kept for cash bonds collected.

Failure to implement procedures as prescribed by Rule 43 could expose the Court to the risk of loss or theft and could leave an inadequate audit trail documenting the actions of the Court.

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

Recommendation:

The Court should establish written policies and procedures to ensure compliance with Rule 43 of the *Alabama Rules of Judicial Administration* regarding minimum accounting requirements. Written policies and procedures addressing internal controls over records and cash for the Court should be established and implemented.

IMPOUND FEES AND RELATED ORDINANCES

In accordance with the *Code of Alabama 1975*, Section 11-45-1, the Town of Brookside has the authority to adopt ordinances not inconsistent with the law to carry into effect or discharge the powers and duties conferred on it by law. The Town also has the authority to adopt ordinances to protect the peace, safety and morals of the public. The Town may also enforce obedience to its ordinances and provide penalties of fines, imprisonment, hard labor, or one or more of such penalties for violation of ordinances according to the *Code of Alabama 1975*, Section 11-45-9. Any fees charged in furtherance of a municipal ordinance must be reasonable and valid, not arbitrary or discriminatory {A. G. Opinion No. 2022-010, Opinion to the Honorable Benjamin S. Goldman, Attorney, Town of Mulga, dated November 19, 2021}. The purpose of the fee must be reasonably related to covering the cost of administration, not to generate revenue {A. G. Opinion No. 81-00199, Opinion to the Honorable Pat Wambles, Town Clerk, Town of Level Pines, dated January 28, 1981}.

In August of 2017, the Town adopted Ordinance No. 519 (Exhibit 3-1) that gave the Brookside Police Department the authority to “impound any vehicle and assess a charge for all reasonable and customary towing and storage fees (an “impound fee”) for any vehicle lawfully towed or impounded for violations of Alabama Criminal Code Sections 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52; 32-5A-195...”. Further, Ordinance No. 519 required a “restitution” deposit to be paid by the owner in the amount of \$125.00 prior to the vehicle being released. Following passage of Ordinance No. 519, in June of 2019, the Town adopted Ordinance No. 527 (Exhibit 3-2), which increased the “restitution” deposit amount to \$175.00. In May of 2020, the Town adopted Ordinance No. 533 (Exhibit 3-3), which amended Ordinance No. 519 to include as covered offenses Alabama Criminal Code Sections 32-7A-1 through 32-7A-26. The Town utilizes a towing company to handle all vehicle towing and impounds that result from a traffic stop. When the need arises, the Town’s Police Department simply contacts the towing company to impound the vehicle.

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

Prior to a vehicle being released, the person claiming the vehicle must prove ownership of the vehicle, possess a valid driver's license, show proof of motor vehicle insurance, and pay the impound fee to the Town to obtain an Impound Release Form (Exhibit 4-2). This completed Impound Release Form is used to prove to a tow company that the fee has been paid. The citizen is responsible for settling amounts charged by the tow company. Amounts related to impounded vehicles are collected by the Town's office staff during business hours and by the Town's dispatchers or officers on nights and weekends. Receipts are written to the citizen paying the money. The receipt information is noted on the City's impound form (Exhibit 4-1) and the citizen's impound release form (Exhibit 4-2). Ordinance No. 519 and 533 require the fees to be paid directly to the Chief or his designee by cash, cashier's check, or money order. The fees are to be specifically designated as an "impound fee." Collections related to impounded vehicles are deposited into the Town's Police Department bank account. The Department was unable to determine the exact amount of impound fees collected based on the deposit information in the Town's general ledger.

Based on observations and inquiries of the Town's staff, it was determined that the Town utilizes impound forms completed by the officers to track vehicles impounded on behalf of the Town of Brookside. At the time of testing, the Department obtained completed impound forms for the 2021 calendar year and selected a sample of forms for the amounts of impound fees paid that would be tested.

Each defendant listed on the selected impound forms was researched in the Municipal Court's software to accurately match up the offenses to the amounts paid to ensure that collections were in accordance with the Town's ordinance. It was noted that there was no record of payments of an "impound fee" or "restitution" associated with the defendants' tickets or cases found in the software. The handwritten receipt numbers noted on the completed impound forms were matched to receipt books to further show the collection of the fee from citizens.

Testing revealed that thirty-six percent of payments were in response to offenses that were not listed in the Town's ordinances, of which eighteen percent were found to have been collected in relation to a purported violation of the ***Code of Alabama 1975***, Section 32-5A-195, which describes the statutory process of an individual having a license cancelled, suspended, or revoked.

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

Finding:

Under the ***Code of Alabama 1975***, Section 11-45-1, the Town of Brookside has the authority to adopt ordinances not inconsistent with the law to carry into effect or discharge the powers and duties conferred on it by law. Further, the Town has the authority to adopt ordinances to protect the peace, safety and morals of the public. The Town may enforce obedience to its ordinances and provide penalties of fines, imprisonment, hard labor, or one or more of such penalties for violation of ordinances [***Code of Alabama 1975***, Section 11-45-9]. Any fees charged in furtherance of a municipal ordinance must be reasonable and valid, not arbitrary or discriminatory [A. G. Opinion No. 2022-010]. The purpose of the fee must be reasonably related to covering the cost of administration, not to generate revenue [A. G. Opinion No. 81-00199].

A determination of whether the Town exceeded its authority is ultimately a decision to be made by a court of competent jurisdiction. However, any fees or restitution should be reasonably related to the Town's cost of administration. Further, the fee assessment provisions of these ordinances did not appear to be applied correctly by the Town. A selection of the Town's collections relating to impounded vehicles was tested and the Department found that thirty-six percent of the payments were made in response to offenses that were not listed in the Town's ordinances.

Recommendation:

The Town of Brookside should ensure that it has the proper authority to enact an ordinance and that any fees or restitution collected under the Town's ordinances and adopted by the Town Council are reasonably related to the Town's costs of administration. Additionally, the Town Council should ensure that ordinances are adopted in accordance with the provisions of the ***Code of Alabama 1975***, Sections 11-45-1 and 11-45-9. Further, the Town should ensure that amounts collected from citizens are collected in accordance with ordinances as adopted by the Town Council.

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

TOWING CONTRACT

The Department requested a copy of the contract between the Town of Brookside and the local towing company used to impound vehicles on behalf of the Town's Police Department, as well as the bid documents related to the awarding of the contract. According to the Town Clerk, only one local towing company is used by the Town. There were no bids solicited or submitted, nor was there a contract between the Town and the towing company to provide this service. This type of service is required to be bid and approved by Town Council. There should also be a contract in place for these services.

Finding:

The ***Code of Alabama 1975***, Section 41-16-50, requires all expenditure of funds involving fifteen thousand dollars (\$15,000) or more, made by or on behalf of the governing bodies of the municipalities of the state shall be made under contractual agreement entered into by free and open competitive bidding, on sealed bids, to the lowest responsible bidder. Further, Section 22 of the ***Constitution of Alabama 1901*** prohibits the making of any exclusive grants of special privileges or licenses. Additionally, the Alabama Supreme Court held in *Kennedy v. City of Prichard*, 484 So.2d 432 (1986) that the grant of an exclusive contract for wrecker services does not comply with Alabama Competitive Bid Law as it constitutes an exclusive grant of special privileges in violation of Section 22 of the ***Constitution of Alabama 1901***.

The Department requested a copy of the contract and associated bid documents related to the Town's towing contract from Town staff. A copy of the contract and the associated bid documents could not be provided because there was no contract in place and there had been no solicitation or submission of bids for approval. Based on this information, the Town failed to comply with the ***Code of Alabama 1975***, Section 41-16-50 and Section 22 of the ***Constitution of Alabama 1901***.

Recommendation:

The Town of Brookside should ensure compliance with the ***Code of Alabama 1975***, Section 41-16-50, and Section 22 of the ***Constitution of Alabama 1901*** regarding the Town's contract for towing services.

Report on the Town of Brookside

October 1, 2018 through February 2, 2022

CONCLUSION

Based on the scope of review, the Department determined that the Town's lack of established, and properly written policies and procedures related to internal controls contributed to most of the issues and findings. The Town does not have written policies and procedures in place to address the daily operations of the Town, including the receipt and disbursement of public funds. There is no established and implemented purchasing process to ensure compliance with Section 94 of the ***Constitution of Alabama 1901*** or provisions adopted by the Town in its ordinances. There are no perpetual inventory records kept ensuring that evidence collected by the Town's Police Department is accounted for properly. The Town's Municipal Court does not have required written policies and procedures in place to ensure compliance with the *Alabama Rules of Judicial Administration*. The Town did not ensure that all amounts collected were for offenses included in the Town's ordinances and that the provisions of their ordinances were consistently applied. The Town did not ensure compliance with the Alabama Competitive Bid Law and Section 22 of the ***Constitution of Alabama 1901*** when awarding the contract for towing services. Without proper internal controls, including established and implemented policies and procedures that are monitored by those charged with management and governance of the Town, reasonable assurance cannot be provided that all the reviewed functions of the Town are properly carried out. In addition, the absence of controls exposes the Town to risks of loss due to theft, misappropriation of the Town's assets, and may prevent the Town from complying with applicable laws and regulations.

Exhibits

Total Receipts Report

Posted: Thursday October 1, 2020 - Wednesday February 2, 2022

Receipt #	Date Entered	Case #	Name	Emp	Pay Method	Amount
*21624	01/31/2022 03:49 PM			00001	CASH	\$195.00
*21624.1	01/31/2022 03:49 PM			00001	CASH	\$20.00
*21625	01/31/2022 03:32 PM			00001	CASH	\$250.00
21626	01/26/2022 10:09 AM			00001	CASH	\$97.50
21627	01/31/2022 03:43 PM			00001	CASH	\$195.00
21628	01/31/2022 03:45 PM			00001	CASH	\$100.00
21629	02/02/2022 09:50 AM			00001	CASH	\$75.00
21630	02/02/2022 09:06 AM			00001	CASH	\$100.00
21631	02/02/2022 10:38 AM			00001	CASH	\$50.00
21632	02/02/2022 10:47 AM			00001	CASH	\$72.00
21633	02/02/2022 10:45 AM			00001	CASH	\$25.00
*21636	02/02/2022 11:16 AM			00001	CASH	\$195.00
21637	02/02/2022 12:01 PM			00001	CASH	\$195.00
21638	02/02/2022 11:35 AM			00001	CASH	\$150.00
*21640	01/28/2022 10:31 AM			00001	CASH	\$300.00
*245363	08/18/2021 10:16 AM			00001	CB	\$1,500.00
*245384	08/18/2021 10:08 AM			00001	CB	\$500.00
245385	08/18/2021 10:07 AM			00001	CB	\$1,293.00
*40445.2	06/30/2021 12:55 PM			00001	CASH	\$167.00
*50.00	11/12/2021 11:57 AM			00001	CASH	\$50.00
*51539	01/28/2022 12:42 PM			00001	CASH	\$200.00
*51565	01/28/2022 03:21 PM			00001	CASH	\$50.00
*70362	06/23/2021 03:46 PM			00001	CASH	\$50.00
DEP	07/14/2021 10:51 AM			00001	CASH	\$145.00

Drawer Summary

Received			Cash Bonds		Total Received			
Currency	3317	\$717,529.00	95	\$38,340.00	\$755,869.00	Online	0	
Check	0		1	\$100.00	\$100.00	Jail/Work	0	
ECheck	0		0			Remit	0	
Money Order	0		0			Bond Return	0	
Credit Card	25	\$5,147.00	39	\$23,206.00	\$28,353.00	Bond Forfeit	298	\$123,018.00
Debit Card	0		0			Bond Apply	2	\$2,000.00
Totals	3342	\$722,676.00	135	\$61,646.00	\$784,322.00	Account Summary		\$909,340.00

Account Summary Report

Posted: Thursday October 1, 2020 - Wednesday February 2, 2022

Account Name	Account Number	Amount
ADVANCED TECH DATA FUND		\$4,673.00
BAIL BOND MUNICIPAL FILING FEE		\$2,897.75
BAIL BOND MUNICIPAL GENERAL FUND		\$623.00
BAIL BOND SOLICITORS FILING FEE		\$2,820.25
BOND FORFEIT		\$123,018.00
CASH BOND		\$61,646.00
CHEMICAL TEST FUND		\$3,800.00
CIRCUIT CLERK ADMIN FUND MISD		\$1,523.65
CIRCUIT CLERK ADMIN FUND TRAFFIC		\$2,774.42
CIRCUIT JUDGE ADMIN FUND MISD		\$1,532.65
CIRCUIT JUDGE ADMIN FUND TRAFFIC		\$2,775.08
CITIZENSHIP TRUST FUND MISD \$1.00		\$396.00
CITIZENSHIP TRUST FUND TRAFFIC \$1.00		\$1,193.00
CORRECTIONS FUND		\$92,031.50
CRIME VICTIM'S FUND MISDEMEANOR		\$2,230.00
CRIME VICTIM'S FUND TRAFFIC		\$4,271.00
CRIMINAL HISTORY PROCESSING FEE		\$12,174.00
DEPARTMENT OF PUBLIC HEALTH FUND		\$135.00
DNA DATABASE \$11.00		\$17,588.00
DRIVERS EDUCATION PROGRAM	DEP	\$1,885.00
DRIVER'S LICENSE FUND		\$10,316.00
DRUG DOCKET FEES		\$6,844.00
FAIR TRIAL TAX		\$26,157.00
FINE		\$358,637.50
FORENSIC TRUST FUND		\$18,758.00
FORENSIC TRUST MUNICIPAL		\$181.00
FTA FINE		\$40.00
HEAD AND SPINAL CORD INJURY FUND		\$3,570.00
HEAD AND SPINAL CORD INJURY MUNICIPAL		\$165.00
MUNICIPAL GENERAL FUND		\$25,773.00
MUNICIPAL GENERAL FUND ETC		\$3,445.00
MUNICIPAL JUDICIAL ADMIN FUND MISD		\$2,440.00
MUNICIPAL JUDICIAL ADMIN FUND TRAFFIC		\$14,647.00
POA FUND MISDEMEANOR		\$1,589.00
POA FUND TRAFFIC		\$1,270.00
POA FUND TRAFFIC 5		\$6,068.50
SOLICITORS FEE		\$24,259.50
STATE DRIVERS FUND		\$10,270.00
STATE GENERAL DUI 1		\$3,850.00
STATE GENERAL DUI 2		\$400.00
STATE GENERAL FUND		\$33,691.00
STATE JUDICIAL ADMIN FUND MISD		\$5,879.70
STATE JUDICIAL ADMIN FUND TRAFFIC		\$11,101.50
TOTAL		\$909,340.00

Ordinance No. 519

An Ordinance to Establish a Minimum Impound Fee for Impounded Vehicles

BE IT ORDAINED AND ENACTED by the Mayor and Town Council of the Town of Brookside as follows:

Section 1: The Brookside Police Department may impound any vehicle and assess a charge for all reasonable and customary towing and storage fees (an "impound fee") for any vehicle lawfully towed and impounded for violations of Alabama Criminal Code Sections 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52; 32-5A-195, which are adopted by reference.

Section 2: Whenever a person has been arrested for a violation of Alabama Criminal Code Sections 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52; 32-5A-195 committed while driving, moving, or operating a vehicle, the arresting agency may impound the vehicle that the person was driving, moving, or operating at the time of arrest until such time as the arrestee or owner claiming the vehicle meets the conditions for release in compliance with this ordinance.

Section 3: A vehicle impounded pursuant to this ordinance shall not be released unless the person claiming the vehicle:

1. Presents a valid driver's license, proof of ownership or lawful authority to operate the motor vehicle, and proof of valid motor vehicle insurance for that vehicle.
2. The vehicle is owned or leased by the arrestee, the arrestee gives written notarized permission to another person to operate the vehicle, and the conditions for release in subsection (1) of this ordinance (section) are met.
3. Pays the mandatory impound fee assessed pursuant to Section 1 and attached to each vehicle towed and impounded by the Brookside Police Department for violation of Alabama Criminal Code Section 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52, 32-5 A-195 directly to the Chief or his designee. The impound fee must be paid in cash, or by a cashier's check or money order and specifically designated "impound fee".
4. Deposit \$125.00 as restitution with the Town of Brookside. Said restitution deposit shall be held in a special account for such deposits pending the resolution of the person's violation or crime as set forth in Section 4 below.

Section 4: Any person adjudged guilty or who pleads guilty to a violation or crime of any of the Alabama Criminal Code sections adopted by reference herein shall be assessed restitution in the amount of \$125.00. Said restitution to be applied from the sum placed in deposit as set forth above in Section 3, paragraph 4. Should any person be found not guilty, said restitution deposit shall be returned and refunded.

Section 5: This Ordinance requires that all fines collected for violation of the Alabama Criminal Code sections adopted by reference herein will be placed in a special account and funds will be used to enhance the criminal enforcement efforts of the department in combating illegal drugs and detecting and apprehending drivers under the influence of alcohol, drugs, or other intoxicating substances. This ordinance also permits the purchase of any equipment, including but not limited to vehicles that will be utilized in the criminal enforcement efforts of the department.

Section 6: These funds will be utilized upon request from the Police Chief to the Mayor or to the Brookside Town Council if purchases are more than \$2,500.00. The special account for such fines will be included in the yearly audit of the Town of Brookside and is to be reported in the monthly financial report to the Town Council.

Section 7: This ordinance shall be in full force and effect from and after its passage, approval, recording and publication as provided by law.

Adopted the 7th day of August 2017.


Roger McCondichie, Mayor

ATTEST:


Debbie Keedy, Town Clerk

CERTIFICATION

I, Debbie Keedy, Town Clerk of the Town of Brookside, Alabama, do hereby certify that the foregoing Ordinance was published on the 8th day of August, 2017, by posting at three conspicuous places located in the corporate limits of the Town of Brookside.


Debbie Keedy, Town Clerk

ORDINANCE NO. 527

An Ordinance to Amend Section 3: 4 and Section 4 of Ordinance 519 pertaining to
Minimum Impound Fee

SECTION1: Ordinance No. 519 Section 3: 4 and Section 4 is hereby repealed and all other ordinances in conflict with the provision are hereby repealed insofar as the conflict herewith.

SECTION2: That is any part, provision, or section of this ordinance is declared to be unconstitutional or invalid by any court or competent jurisdiction, all other parts provisions or sections of this ordinance not hereby affected shall remain in full force and effect.

SECTION3: A vehicle impounded pursuant to this ordinance shall not be released unless the person claiming the vehicle:

4. Deposit \$175.00 as restitution with the Town of Brookside, Said restitution deposit shall be held in a special account for such deposits pending the resolution the person's violation or crime as set forth in Section 4 below.

SECTION4: Any person adjudged guilty or who pleads guilty to a violation or crime of any of the Alabama Criminal Code sections adopted by reference herein shall be assessed restitution in the amount of \$175.00. Said restitution to be applied from the sum place in deposit as set forth in Section 3, paragraph 4. Should any person be found not guilty, said restitution deposit shall be returned and refunded.

This Ordinance shall become effective immediately upon its passage and approval by the Town Council of the Town of Brookside, Alabama.

Dated this 3rd day of June, 2019.

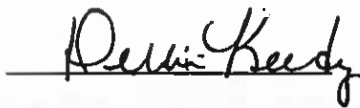

Roger McCondichie, Mayor

ATTESTED:


Debbie Keedy, Town Clerk

CERTIFICATION

I, Debbie Keedy, Town Clerk of the Town of Brookside, Alabama do hereby certify that the above Ordinance has been posted according to law in three conspicuous places within the corporate limits of the Town of Brookside, Alabama.


Debbie Keedy, Town Clerk

ORDINANCE NO. 533

An ordinance to amend ordinance No. 519 for violations of impounded vehicles

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF BROOKSIDE, ALABAMA AS FOLLOWS:

Section 1: The Brookside Police Department may impound any vehicle and assess a charge for all reasonable and customary towing and storage fees (an "impound fee") for any vehicle lawfully towed and impounded for violations of Alabama Criminal Code Sections 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52; 32-5A-195, 32-7A-1 through 32-7A-26, which are adopted by reference.

Section 2: Whenever a person has been arrested for a violation of Alabama Criminal Code Sections 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52; 32-5A-195; 32-7A-1 through 32-7A-26, committed while driving, moving, or operating a vehicle, the arresting agency may impound the vehicle that the person was driving, moving, or operating at the time of arrest until such time as the arrestee or owner claiming the vehicle meets the conditions for release in compliance with this ordinance.

Section 3: A vehicle impounded pursuant to this ordinance shall not be released unless the person claiming the vehicle:

1. Presents a valid driver's license, proof of ownership or lawful authority to operate the motor vehicle, and proof of valid motor vehicle insurance for that vehicle.
2. The vehicle is owned or leased by the arrestee, the arrestee gives written notarized permission to another person to operate the vehicle, and the conditions for release in subsection (1) of this ordinance (section) are met.
3. Pays the mandatory impound fee assessed pursuant to Section 1 and attached to each vehicle towed and impounded by the Brookside Police Department for violation of Alabama Criminal Code Section 13A-12-201 through 13A-12-270; 32-5A-191; 13A-10-52, 32-5A-195; 32-7A-1 through 32-7A-26, directly to the Chief or his designee. The impound fee must be paid in cash, or by a cashier's check or money order made payable to the Town of Brookside, Alabama and specifically designated "impound fee".
4. Deposit \$175.00 as restitution with the Town of Brookside. Said restitution deposit shall be held in a special account for such deposits pending the resolution the person's violation or crime as set forth in Section 4 below.

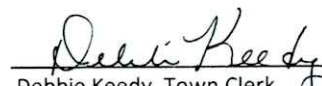
Section 4: Any person adjudged guilty or who pleads guilty to a violation or crime of any of the Alabama Criminal Code sections adopted by reference herein shall be assessed restitution in the amount of \$175.00. Said restitution to be applied from the sum place in deposit as set forth in Section 3, paragraph 4. Should any person be found not guilty, said restitution deposit shall be returned and refunded.

This ordinance shall be in full force and effect from and after its passage, approval, recording and publication as provided by law.

Adopted the 4th day of May, 2020.


Roger McConchie, Mayor

ATTEST:

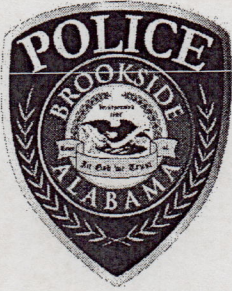

Debbie Keedy, Town Clerk

CERTIFICATION

I, Debbie Keedy, Town Clerk of the Town of Brookside, Alabama, do hereby certify that the foregoing Ordinance was published on the 5th day of May 2020 by posting at three conspicuous places located in the corporate limits of the Town of Brookside.


Debbie Keedy, Town Clerk

BROOKSIDE POLICE DEPARTMENT VEHICLE IMPOUND REPORT



CASE #	
IMPOUND OFC / ID	2706 Moses
IMPOUND DATE	8-27-21
IMPOUND TIME	0600
LOCATION	Cherry Ave / I-22

PERSON	NAME	CITY	STATE	PHONE NUMBER
DRIVER	[REDACTED]	B'ham	AL	
REGISTERED OWNER				
LIENHOLDER				
INSURANCE	YES	POLICY #		[REDACTED]

VEHICLE	REASON FOR IMPOUND	ARREST	ABANDONED	VIOLATION	OTHER
YEAR	2003	VIN #	[REDACTED]		
MAKE	Ford	TAG #	[REDACTED]		
MODEL	F250	MILEAGE			
COLOR	White	CITATION/CHARGE		No License	

INVENTORY	VEHICLE INVENTORY OF ALL ITEMS OF VALUE IDENTIFIED BY THE DRIVER/OWNER AT THE TIME OF IMPOUND

BROOKSIDE MUNICIPAL COURT VEHICLE IMPOUND RELEASE FORM		(19MCVIR42-ORD:332)	
RELEASED TO: #1	[REDACTED]	OLN #	[REDACTED]
RELEASED TO: #2	[REDACTED]	OLN #	[REDACTED]
INSURANCE VERIFIED		REGISTRATION VERIFIED	✓
RELEASED BY	nl 2707	DATE / TIME OF RELEASE	8/28/21 1006 AM
RELEASED TO	[REDACTED]	RELEASED TO	
TOW SERVICE CODE		RECEIPT #	543700

IMPOUND FEE	\$175.00
STORAGE FEE (\$10 DAILY)	
TOTAL DUE	175.00

VEHICLE RELEASE PROCESS:

The Impounded Vehicle will **ONLY BE RELEASED** to the listed Vehicle Owner or Lien Holder with proper documentation (as required).

1. Impounded vehicles may be released to the listed vehicle owner via title, registration, (or) the lien holder.
 - Proof of ownership is required (via Bill of Sale, DMV Registration, or Title)
 - Proof of vehicle & driver insurance is required (via policy number & active dates)
NOTE: Insurance regulations do not allow insurance coverage on unlicensed drivers.
 - Proof of current vehicle; State DMV registration is required.
 - (2) current and valid State licensed drivers are required to be present prior to release.
2. Present the required documents to the Court Clerk's office for validation.
 - Office hours: Monday through Friday from 8:00am-5:00pm.
 - All documents will be verified, copied and attached to the vehicle impound report.
3. A payment of \$175.00 tow fee must be paid to the Court Clerk's office via credit card, certified check, or money order prior to release.
 - A vehicle release form & receipt will be issued along with directions to the impound lot.
 - The vehicle owner shall present the vehicle release form to the impound lot manager for the vehicle to be released. NOTE: Daily storage fees or additional town fees may be assessed and applied by the responding wrecker service, recovery firm, or storage lot to be paid directly to the service providers prior to release.

BROOKSIDE MUNICIPAL COURT VEHICLE IMPOUND RELEASE FORM		(19MCVIR42-ORD:332)	
IMP DATE:	05/25/21	RELEASE DATE:	
OFC:	AKC2709	RELEASED TO:	
YEAR:	2003	(#) DAYS STORED:	
MAKE:	Dodge	STORAGE FEE:	
MODEL:	RAM	IMPOUND FEE:	\$175.00
COLOR:	GOLD	TOTAL DUE:	
TAG:	N/A	RECEIPT #:	
LAST (4) VIN #:		RELEASED BY:	
INSURANCE:	N/A	IMPOUND LOT:	
OWNER (REG):		PHONE NUMBER:	
LIEN HOLDER:			

***Members of the Town Council, Mayor and
Administrative Personnel***

Council Members		Term Expires
Hon. Daryl Burr	Member	2025
Hon. Jimmy Hall	Member	2025
Hon. Chris McCondichie	Member	2025
Hon. Dale McGuire	Member	2025
Hon. Mark Wolfe	Member	2025
<u>Mayor</u>		
Hon. Mike Bryan	Mayor	2025
<u>Administrative Personnel</u>		
Debbie Keedy	Town Clerk	Indefinite