



IN THE CIRCUIT COURT OF GREENE COUNTY, ALABAMA

GREENE COUNTY, ALABAMA, a body corporate,
acting by and through the **GREENE COUNTY**
COMMISSION, on its own behalf and in its
representative capacity on behalf of the citizens
of Greene County,

Plaintiff,

v.

JONATHAN "JOE" BENISON, individually and
in his official capacity as Sheriff of Greene County,
Alabama;

FICTITIOUS DEFENDANT "A," being that surety
company or those surety companies which executed,
as surety, the official bond or bonds of the Sheriff of
Greene County, Alabama, in force at any time from
October 1, 2018 to the present, whose true name is
otherwise unknown to Plaintiff but will be substituted
by amendment when ascertained; and

FICTITIOUS DEFENDANTS "B" through "F," being
those persons, firms, or entities, other than employees
of the Greene County Sheriff's Office, who received
disbursements from the Greene County Bingo Fund
for consulting, professional, legal, or other services
that the Alabama Department of Examiners of Public
Accounts charged as unsupported or unauthorized in
Report No. 25-560, whose true names are otherwise
unknown to Plaintiff but will be substituted by
amendment when ascertained

Defendants.

CIVIL ACTION:

VERIFIED COMPLAINT

**FOR DECLARATORY JUDGMENT, WRIT OF MANDAMUS, INJUNCTIVE RELIEF,
ACCOUNTING, IMPOSITION OF CONSTRUCTIVE TRUST, AND RECOVERY OF
PUBLIC FUNDS**

Plaintiff Greene County, Alabama, a body corporate, acting by and through the Greene
County Commission (the "County" or the "Commission"), for its Verified Complaint against

Defendant Jonathan "Joe" Benison, individually and in his official capacity as Sheriff of Greene County, Alabama (the "Sheriff" or "Sheriff Benison"), and the fictitiously named Defendants, states as follows:

PRELIMINARY STATEMENT

1. This action seeks to recover, for the benefit of Greene County and its citizens, **\$4,966,427.69** in public funds that the Alabama Department of Examiners of Public Accounts (the "Examiners") has determined, after a statutory examination and a show-cause proceeding, that Sheriff Benison disbursed from the Greene County Bingo Fund without adequate supporting documentation or for purposes that the Constitution of Alabama does not authorize. Those charges were fixed by Order of the Chief Examiner of Public Accounts and certified for collection to the Attorney General of Alabama and the District Attorney for the Seventeenth Judicial Circuit under Ala. Code § 41-5A-20. Nearly a year has passed. No civil action has been commenced. The Commission's written request for a status report, sent July 6, 2026, has gone unanswered.

2. The funds at issue are not the State's money, and their collection, custody, and disbursement are not among the duties of the office of sheriff. The Constitution confers on the Sheriff of Greene County a single, limited role with respect to bingo: to "promulgate rules and regulations for the licensing, permitting, and operation of bingo games within the county" and to "insure compliance" with those rules. It does not authorize the Sheriff to collect a share of the proceeds, to hold a fund, or to spend it. The Greene County Bingo Fund exists only because the Sheriff created it by his own rules, and every dollar in it was collected from bingo operators in Greene County for the stated benefit of the public and the citizens of Greene County. When the Sheriff collects, holds, and pays out that money he is not "ferret[ing] out crime" or executing the

process of the courts, he is acting as a local custodian and administrator of public funds, a ministerial and fiduciary role that the law defines and that he has no discretion to disregard.

3. Because the Sheriff was not executing the duties of his office when he disbursed nearly five million dollars for purposes the Constitution does not permit, the immunity that Article I, § 14 of the Constitution of Alabama affords a sheriff "in the execution of the duties of his office" does not reach these claims. And even if it did, this action falls within the exceptions long recognized by the Supreme Court of Alabama. It seeks to compel a public officer to perform the ministerial act of paying over a sum already liquidated by the Chief Examiner, to enjoin him from continuing to act beyond his authority, to obtain a construction of the constitutional and statutory provisions that govern his conduct, and to recover on his official bond, which by statute is payable to the county treasury.

4. The County brings this action in its own right as the body corporate for whose benefit the charges were docketed and in whose treasury the Sheriff is bound by statute to deposit public money received for the county, and, in the alternative, in its representative capacity on behalf of the citizens of Greene County, for whose benefit the bingo assessments were exacted and whose essential public services, including a county emergency medical service that is want for funds, those assessments were intended to support. The County asks the Court to order the funds recovered, to place them under the Court's supervision, and to direct that they be applied only to purposes that comply with the Constitution of Alabama.

I. PARTIES

5. Plaintiff Greene County, Alabama, is a political subdivision of the State of Alabama and "a body corporate, with power to sue or be sued in any court of record." Ala. Code § 11-1-2 (1975). The Greene County Commission is the governing body of the County, vested with

authority "[t]o examine, settle, and allow all accounts and claims chargeable against the county," "[t]o examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated for its use and benefit," and "[t]o exercise such other powers as are or may be given by law." Ala. Code § 11-3-11(a)(3), (4), (22) (1975). The Commission authorized the institution of this.

6. Defendant Jonathan "Joe" Benison is over the age of nineteen years and is a resident of Greene County, Alabama. He is, and at all times material to this Complaint was, the duly elected Sheriff of Greene County, Alabama. He is sued in his official capacity for the declaratory, mandamus, and injunctive relief and the accounting sought below, and in his individual capacity for the acts he committed beyond the authority of his office and for the money he has received, retained, or caused to be disbursed in breach of the trust under which he held it.

7. Fictitious Defendant "A" is the surety company or companies that executed, as surety, the official bond or bonds of the Sheriff of Greene County in force at any time from October 1, 2018 to the present.

8. Fictitious Defendants "B" through "F" are those persons, firms, or entities, other than employees of the Greene County Sheriff's Office, who received disbursements from the Greene County Bingo Fund.

II. JURISDICTION AND VENUE

9. This Court has subject-matter jurisdiction under Ala. Code § 12-11-30(1) (1975) because the amount in controversy exceeds \$20,000, exclusive of interest and costs; under Ala. Code § 12-11-31 (1975) as a matter of equitable cognizance; under Ala. Code §§ 6-6-220 through 6-6-232 (1975), the Alabama Declaratory Judgment Act; and under Ala. Code § 6-6-640 (1975), which authorizes this Court to entertain a petition for a writ of mandamus and other remedial writs.

10. Venue is proper in Greene County under Ala. Code § 6-3-2(a)(3) and (b)(3) (1975) because Sheriff Benison resides in Greene County, because the acts and omissions complained of occurred in Greene County, and because the office whose bond is sued upon is the office of Sheriff of Greene County.

III. THE CONSTITUTIONAL AND STATUTORY FRAMEWORK

A. The Bingo Amendment confers on the Sheriff a regulatory role only.

11. Bingo in Greene County is authorized solely by a local amendment to the Constitution of Alabama, proposed by Act No. 2003-433 and ratified as Amendment No. 743 to the Constitution of Alabama of 1901, now carried in the Constitution of Alabama of 2022 as Local Amendments, Greene County, § 32-7.00 (the "Bingo Amendment").

12. The Bingo Amendment provides that "[b]ingo games for prizes or money may be operated by a nonprofit organization in Greene County," and that "[t]he sheriff shall promulgate rules and regulations for the licensing, permitting, and operation of bingo games within the county. The sheriff shall insure compliance with such rules or regulations" and with nine enumerated conditions, including that "[a] nonprofit organization may not pay consulting fees to any individual or entity for any services performed in relation to the operation or conduct of a bingo game," and that a nonprofit organization permitted to advertise "shall indicate in the advertisement the purposes for which the net proceeds will be used by the nonprofit organization."

13. The Bingo Amendment says nothing about the Sheriff collecting any portion of bingo proceeds, holding any fund, or disbursing any money. It confers no fiscal, custodial, or appropriation authority on the Sheriff. Its only reference to the use of proceeds contemplates that "net proceeds will be used by the nonprofit organization." No general or local statute of this State

creates a "Greene County Bingo Fund," designates the Sheriff as its custodian, or authorizes the Sheriff to spend bingo assessments for any purpose.

B. The duties of the office of sheriff are fixed by law and do not include the administration of bingo revenue.

14. The duties of the office of sheriff are prescribed by Ala. Code § 36-22-3(a) (1975): to execute and return the process and orders of the courts; to attend upon the circuit, district, and probate courts; to "ferret out crime, apprehend and arrest criminals," and secure evidence of crimes; to "[p]erform such other duties as are or may be imposed by law"; and — of particular significance here — "[t]hree days before each session of the circuit court in his or her county, [to] render to the county treasury or custodian of county funds a statement in writing and on oath of the monies received by him or her for the county, specifying the amount received in each case and from whom the amount is received, and pay the amount to the county treasurer or custodian of county funds." Ala. Code § 36-22-3(a)(3) (1975).

15. No law imposes on the Sheriff of Greene County the duty, or confers on him the power, to levy assessments on bingo operations, to hold the proceeds in a fund under his sole control, or to distribute those proceeds to employees, consultants, attorneys, vendors, or anyone else. To the extent the Sheriff receives public money in connection with bingo, his only statutory duty with respect to that money is the ministerial one prescribed by § 36-22-3(a)(3): to account for it under oath and pay it over to the custodian of county funds.

C. The Examiners of Public Accounts, the Chief Examiner's charges, and the statutory collection duty.

16. The Examiners are charged by law with examining the accounts of county officers. Their sworn reports "shall be public records and prima facie evidence of what they charge." Ala. Code § 41-5A-19 (1975).

17. Ala. Code § 41-5A-20(a) (1975) provides that "[t]he chief examiner shall keep a docket in which shall be entered, in favor of the state, county, or municipality, as the case may be, cases against persons who have not properly and lawfully accounted for all sums of money coming into their hands as public officers, agents, or employees." If an amount found to be due "is not settled upon demand by the examiner, the chief examiner shall immediately issue notice to the person in default and require him or her to appear on a day certain and show cause why the amount due should not be paid." If the officer "fails to settle or to show just cause why the amount due should not be collected," the Chief Examiner certifies the facts and the amount due to the Attorney General (for amounts due the State) or to the district attorney of the circuit (for amounts "in favor of the county or municipality"), and the district attorney "shall proceed to collect the amount by a civil action against the officer and his or her bondsmen." *Id.*

18. Nothing in § 41-5A-20 makes the district attorney's or the Attorney General's collection action the exclusive means of recovering public funds for which a county officer has failed to account, and nothing in it divests the county, the body corporate in whose favor the charges are docketed, of its own right to sue. To the contrary, the Legislature has expressly recognized "actions brought by or on behalf of the State of Alabama, a county, a municipality, or another political subdivision of the state against sheriffs, coroners, constables, and other public officers for nonfeasance, misfeasance, or malfeasance in office," and has prescribed a ten-year limitations period for them. Ala. Code § 6-2-33(3) (1975).

D. The Sheriff's official bond is payable to the county treasury.

19. A sheriff is a "county official" who "shall be required to execute official bonds for the faithful performance of [his] duties." Ala. Code § 11-2-1(a)(2), (b) (1975). Since May 22, 2009, "any official bond executed on behalf of a county official ... shall be made payable to the county treasury." *Id.* § 11-2-1(b). Every such bond "shall be obligatory on the principal and sureties for any of the grounds set out in Section 36-5-18, and in the event of forfeiture, the proceeds shall be distributed to the state or county fund or funds entitled to payment or reimbursement as a result of the breach of office." *Id.* § 11-2-1(d).

20. Under Ala. Code § 36-5-18(a) (1975), "[e]very official bond is obligatory on the principal and sureties thereon for ... [e]very breach of the condition during the time the officer continues in office," and for "[t]he use and benefit of every person who is injured, as well by any wrongful act committed under color of his office as by his failure to perform or the improper or neglectful performance of those duties imposed by law." The phrase "every person injured" includes "all person[s] having a direct and proximate interest in the official act or omission." *Id.* § 36-5-18(b). "Such bonds are not discharged by a single recovery, but proceedings may, from time to time, be instituted thereon until the whole penalty is exhausted." *Id.* § 36-5-23.

IV. STATEMENT OF FACTS

A. The Sheriff's self-created bingo assessment and disbursement system.

21. Acting under the rulemaking authority conferred by the Bingo Amendment, Sheriff Benison promulgated, and from time to time recompiled, "Rules and Regulations" for bingo in Greene County, most recently in a recompiled version dated November 20, 2023, signed by Sheriff Benison (the "Sheriff's Rules").

22. The Sheriff's Rules go far beyond licensing, permitting, and operational regulation. They impose on each bingo licensee a monthly license fee and a monthly "assessment" calculated

per electronic bingo machine, payable to the Sheriff, and they direct the Sheriff's allocation of those assessments among various recipients, including the Greene County Commission, the municipalities of Greene County, the Greene County Board of Education, the Greene County Health System, emergency services, and the Sheriff's own office.

23. As the Examiners found, the Sheriff's Rules "provide that the assessments collected from the operation of bingo are to be used to benefit the public good/welfare in general for the citizens of Greene County, to supplement salaries of Sheriff department staff and for other law enforcement purposes."

24. The Sheriff receives the license fees and assessments into an account or accounts under his sole control, which the Examiners denominate the "Greene County Bingo Fund" (the "Bingo Fund"). The Bingo Fund is not a fund of the State of Alabama. No money in it was appropriated by the Legislature, drawn from the State Treasury, or collected under any State revenue law. Every dollar in it was exacted from bingo operators in Greene County under rules the Sheriff himself wrote, on the stated premise that the money would be used for the benefit of the public and the citizens of Greene County.

25. During the period October 1, 2018 through April 30, 2024, the Sheriff received into the Bingo Fund \$4,050,246.48 in bingo license fees and \$12,881,649.53 in bingo assessments, for total receipts (including other items) of \$16,943,927.61, and disbursed \$15,844,907.43, leaving a reported ending balance of \$1,096,592.01 as of April 30, 2024.

26. Among the disbursements the Sheriff made from the Bingo Fund during that period were, according to the Examiners' summary of the Fund's activity, \$4,848,476.62 in "Incentive Pay to Employees," \$2,022,784.60 in "Legal Fees," \$1,526,389.88 in "Professional Services,"

\$488,358.20 in "Donations," \$245,720.27 in "Contract Labor," and \$90,000.00 in "Gift Cards to Employees."

B. The examination and Report No. 25-560.

27. The Examiners conducted an examination of the Office of Sheriff of Greene County for the period October 1, 2018 through April 30, 2024, and on October 3, 2025 filed their sworn report, designated Report No. 25-560 (the "Report"). A true and correct copy of the Report is attached as Exhibit A and incorporated by reference. Under Ala. Code § 41-5A-19 the Report is a public record and prima facie evidence of what it charges.

28. The Report contains five findings. Findings 2024-001 through 2024-003 document the Sheriff's failure to reconcile bank accounts monthly, to maintain an accurate cashbook, and to maintain adequate controls over cash collections, deficiencies the Examiners had previously reported to the Sheriff in 2014 and 2018 and which he did not correct.

29. Finding 2024-004 charges the Sheriff with \$5,336,810.77 in disbursements for which he had "inadequate or no supporting documentation ... to demonstrate disbursements were made for allowable purposes in accordance with applicable laws and regulations," consisting of (a) \$16,226.97 in disbursements to a tire company and a vending and commissary company; (b) \$3,159,031.48 in "payments made directly to employees," which "were in addition to the employees' salaries paid by the County Commission and were reported to the IRS on Form 1099 as non-employee compensation"; and (c) \$2,161,552.32 in disbursements "paid from the Bingo Fund," of which "\$1,179,252.61 was paid to consultants and attorneys for professional services" and the remainder "included payments to merchants, individuals, restaurants, hotels, automotive repair shops, gas stations and grocery stores."

30. Finding 2024-005 is a finding of constitutional noncompliance, not merely of inadequate bookkeeping. The Examiners found that the Bingo Amendment "only provides that the Sheriff shall promulgate rules and regulations for the licensing, permitting and operation of bingo games," that it "does not provide that other law enforcement expenses can be paid from the proceeds of the bingo assessments," and "therefore, the Sheriff did not comply with the requirements of the Constitution of Alabama of 2022, Section 32-7.00."

31. The Sheriff refused to provide the Examiners a management representation letter.

C. The show-cause proceeding, the Chief Examiner's Order, and certification for collection.

32. In accordance with Ala. Code § 41-5A-20(a) (1975), the Chief Examiner demanded settlement of the amounts found due and, when they were not settled, issued notice to the Sheriff to appear and show cause why the amounts should not be paid. The Sheriff did not appear at the meeting with the Chief Examiner to show just cause, but did submit further evidence related to the charges, on the basis of which the Chief Examiner relieved \$370,383.08 of the charges.

33. On September 17, 2025, the Chief Examiner entered an Order fixing the charges due and unpaid at \$4,966,427.69 (the "Certified Charges").

34. Because the Certified Charges remained unpaid, the Chief Examiner certified the Report and the Certified Charges to the Attorney General of Alabama and to the District Attorney for the Seventeenth Judicial Circuit for collection by civil action against the Sheriff and his bondsmen, pursuant to Ala. Code § 41-5A-20.

35. The Certified Charges are a sum certain. They were fixed by the officer the Legislature designated to fix them, after the statutory demand and show-cause process, and after credit for every item the Sheriff chose to substantiate. The Sheriff has not sought judicial review of the Order, and the time for doing so, if any, has expired.

D. No collection action has been commenced, and the Commission's inquiry has gone unanswered.

36. As of the filing of this Complaint, nearly a year after the Order and certification, neither the Attorney General nor the District Attorney has commenced a civil action to collect the Certified Charges, and neither has advised the County that any such action is contemplated.

37. On July 6, 2026, the County, through its County Attorney, wrote to the Attorney General, the Attorney General's Chief Counsel, and the District Attorney requesting a status report on collection efforts, "including whether any civil action or other proceeding has been commenced or is contemplated," and explaining the urgency created by the financial condition of Greene County Emergency Medical Services.

38. The Sheriff has not paid any part of the Certified Charges.

E. The public interest at stake.

39. The bingo assessments at issue were exacted from operators in Greene County on the express premise, stated in the Sheriff's own Rules, that they would be used "to benefit the public good/welfare in general for the citizens of Greene County." Greene County is among the least-resourced counties in Alabama. The public agencies and services that the assessments were represented to support, the County Commission, the municipalities, the school system, the Health System, and emergency medical services, depend on them.

40. Greene County Emergency Medical Services has been in serious financial and operational distress. In July 2026 ambulance transports in the County were temporarily suspended for lack of funds, and service was restored only through emergency State assistance and private

charity. Emergency medical services are, by legislative declaration, "an essential public service" and "essential services in this state for the public welfare." Ala. Code § 22-18-45(a)(1), (b) (1975).

41. Every month that the Certified Charges go uncollected is a month in which nearly five million dollars that should be serving the citizens of Greene County is instead unaccounted for, and in which the risk of dissipation grows. As of April 30, 2024, the Bingo Fund's reported balance was \$1,096,592.0. The Sheriff has since declined the County's written request, made March 10, 2026, for the Bingo Fund's bank statements.

F. The Sheriff's administration of bingo revenue is not the execution of the duties of his office.

42. In levying, collecting, holding, and disbursing bingo assessments, the Sheriff was not executing any duty prescribed by Ala. Code § 36-22-3 (1975) or by any other law. He was not executing court process, attending court, apprehending criminals, or securing evidence of crime. He was administering a local revenue stream of his own creation for the benefit, by his own account, of the citizens of Greene County.

43. The function the Sheriff was performing was administrative, custodial, and fiduciary. It involved receiving public money from identified payors in fixed amounts under a published schedule, holding that money, and paying it out to identified recipients. Those are the functions of a treasurer or custodian, not of a peace officer, and they are the functions to which § 36-22-3(a)(3) attaches a mandatory, ministerial duty of accounting and payment to the custodian of county funds.

44. To the extent the Sheriff disbursed Bingo Fund money for purposes the Bingo Amendment does not authorize, as the Examiners found in Finding 2024-005, he acted beyond the

authority of his office. An act the Constitution does not permit a sheriff to perform cannot be an act "in the execution of the duties of his office."

45. A judgment for the County in this action will not be paid from, and will not affect the financial status of, the State Treasury. The funds the County seeks to recover were never the State's. They are public funds exacted locally and held by the Sheriff for the citizens of Greene County. The State Treasury will suffer no more than it would have had the Sheriff performed his duties in the first instance.

V. CLAIMS FOR RELIEF

COUNT ONE

Declaratory Judgment (Ala. Code § 6-6-220 et seq.)

(Against Sheriff Benison in his official capacity)

46. The County adopts and incorporates paragraphs 1 through 45 as if fully set out herein.

47. A justiciable controversy exists between the County and the Sheriff concerning the construction of the Bingo Amendment, Ala. Code §§ 36-22-3(a)(3), 41-5A-19, and 41-5A-20 (1975), and Ala. Code §§ 11-2-1 and 36-5-18 (1975), and their application to the Sheriff's collection, custody, and disbursement of bingo assessments and to the Certified Charges. The Sheriff is a necessary party to the construction of those provisions. An action against a State officer under the Declaratory Judgment Act seeking construction of a statute and its application in a given situation is not barred by Article I, § 14.

48. The County is entitled to a judgment declaring that:

- (a) the Bingo Amendment confers on the Sheriff authority only to promulgate and enforce rules for the licensing, permitting, and operation of bingo

games, and confers no authority to disburse bingo assessments for salary supplements, incentive payments, consulting or professional fees, legal fees, gifts, donations, or other law-enforcement or general expenses of the Sheriff's Office;

- (b) the money in the Bingo Fund is public money, is not money of the State of Alabama, and is held by the Sheriff as a custodian and fiduciary for the benefit of Greene County and its citizens;
- (c) the Sheriff's receipt, custody, and disbursement of Bingo Fund money is a ministerial and administrative function and not the execution of a duty of the office of sheriff within the meaning of Article I, § 14, and Article V, § 112, of the Constitution of Alabama;
- (d) the Sheriff is bound by Ala. Code § 36-22-3(a)(3) (1975) to account under oath for, and to pay over to the custodian of county funds, all public money received by him in connection with bingo that has not been lawfully disbursed;
- (e) the Certified Charges in the amount of \$4,966,427.69 are due and owing, constitute a liquidated sum that the Sheriff has no discretion to withhold, and are recoverable by the County notwithstanding the absence of a collection action by the District Attorney or the Attorney General; and
- (f) the Sheriff's official bond or bonds are obligatory on the Sheriff and his surety for the Certified Charges to the full penalty of each bond, and the proceeds are payable to the county treasury under Ala. Code § 11-2-1(b) and (d) (1975).

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COUNT TWO

Writ of Mandamus and Order Compelling Performance of a Ministerial Act (Ala. Code § 6-6-640)

(Against Sheriff Benison in his official capacity)

49. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

50. The Sheriff has a clear legal duty, imposed by Ala. Code § 36-22-3(a)(3) (1975), to pay over to the custodian of county funds public money received by him for the county. He has a further clear legal duty, fixed by the Order of the Chief Examiner under § 41-5A-20, to pay the Certified Charges. Neither duty involves the exercise of discretion.

51. The Certified Charges are a certain, liquidated sum fixed by the statutory process. The Supreme Court of Alabama has long recognized that a court may, by writ of mandamus, order a State officer to pay a certain, liquidated amount, because "[t]he payment of these certain, liquidated amounts would be only a ministerial act that State officers do not have the discretion to avoid," and that such an order does not offend Article I, § 14, where, as here, the funds "do not belong to the State" and the State Treasury "suffers no more than it would" had the officer performed his duties in the first instance.

52. The County has a clear legal right to the relief sought, the Sheriff has refused to perform his duty, and the County has no other adequate remedy. The statutory collection mechanism has not been invoked by the officers to whom it is committed, and the County cannot compel the Sheriff's performance except through this Court.

53. The County is entitled to a writ of mandamus, or an order in the nature of mandamus, directing the Sheriff to pay the Certified Charges, in the amount of \$4,966,427.69, together with interest, into the registry of this Court or to the custodian of county funds, as the Court directs.

COUNT THREE

Injunctive Relief — Acts Beyond Authority and Under a Mistaken Interpretation of Law (Against Sheriff Benison in his official capacity)

54. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

55. An action to enjoin a sheriff "from acting in bad faith, fraudulently, beyond his authority, or under mistaken interpretation of the law" is not barred by Article I, § 14.

56. The Sheriff has disbursed, and on information and belief continues to disburse, Bingo Fund money for salary supplements, incentive payments, consulting and professional fees, legal fees, gifts, donations, and other purposes that the Bingo Amendment does not authorize, in reliance on provisions of his own Rules that the Examiners have determined exceed his constitutional authority. In doing so he has acted, and is acting, beyond his authority and under a mistaken interpretation of the law.

57. Unless enjoined, the Sheriff will continue to disburse Bingo Fund money for unauthorized purposes and will dissipate the funds from which the Certified Charges could be satisfied, causing irreparable injury to the County and its citizens for which there is no adequate remedy at law. The balance of equities favors the County, and the public interest is served by preserving public funds pending judgment.

58. The County is entitled to a preliminary and permanent injunction (a) prohibiting the Sheriff from disbursing any Bingo Fund money for salary supplements, incentive or bonus payments, gifts, donations, consulting fees, professional fees, legal fees, or any other purpose not expressly authorized by the Bingo Amendment; (b) prohibiting the Sheriff from transferring, encumbering, or dissipating Bingo Fund money except for the ordinary and lawful distributions to public bodies provided in the Sheriff's Rules, pending further order of this Court; and (c) requiring the Sheriff to preserve all books, records, bank statements, and electronic data relating to the Bingo Fund.

COUNT FOUR

Accounting

(Against Sheriff Benison in his official and individual capacities)

59. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

60. The Sheriff occupies a fiduciary relationship to the County and its citizens with respect to the Bingo Fund. The accounts are complicated, extend over more than five years and more than \$16,900,000 in receipts, and are within the Sheriff's exclusive knowledge and control. The Sheriff has refused the County's request for the Bingo Fund's bank statements and refused to provide the Examiners a management representation letter.

61. The County is entitled to a full accounting by the Sheriff of all money received into and disbursed from the Bingo Fund from October 1, 2018 to the date of judgment, including the identity of each recipient, the amount and date of each disbursement, the purpose of each disbursement, and the present location and balance of all Bingo Fund money, and to judgment for the amount found due upon the accounting.

COUNT FIVE

Recovery of Public Funds for Nonfeasance, Misfeasance, and Malfeasance in Office

(Ala. Code §§ 6-2-33(3), 36-22-3(a)(3), 41-5A-19, and 41-5A-20 (1975))

(Against Sheriff Benison in his individual and official capacities)

62. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

63. The Legislature has recognized the right of a county to bring an action against a sheriff "for nonfeasance, misfeasance, or malfeasance in office," Ala. Code § 6-2-33(3) (1975), and has made the Examiners' sworn report "prima facie evidence of what [it] charge[s]," Ala. Code § 41-5A-19(1975).

64. The Sheriff failed to account properly and lawfully for \$4,966,427.69 in public money that came into his hands, disbursed it without supporting documentation demonstrating that it was spent for allowable purposes, and disbursed a substantial part of it for purposes the Constitution does not authorize. He failed to render the sworn statement and make the payment to the custodian of county funds required by § 36-22-3(a)(3). Each of these acts and omissions constitutes nonfeasance, misfeasance, or malfeasance in office.

65. The Report and the Order of the Chief Examiner establish, *prima facie*, that the Sheriff is indebted to the County in the amount of the Certified Charges. The burden is on the Sheriff to rebut them.

66. The County is entitled to judgment against the Sheriff for \$4,966,427.69, together with prejudgment interest at the legal rate under Ala. Code §§ 8-8-1 and 8-8-8 (1975) from September 17, 2025, or from such earlier date as the Court finds each sum became due, and post-judgment interest under Ala. Code § 8-8-10 (1975).

COUNT SIX

Breach of Trust, Money Had and Received, and Unjust Enrichment

(Against Sheriff Benison individually and Fictitious Defendants "B" through "F")

67. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

68. Public money committed to the custody of a sheriff is held by him in trust, and its diversion to an unauthorized use is a conversion or breach of trust for which he is personally liable. The Sheriff received the Bingo Fund money as a custodian and fiduciary for the benefit of Greene County and its citizens, subject to the limits of the Bingo Amendment and the duty imposed by § 36-22-3(a)(3).

69. The Sheriff, acting beyond the authority of his office and therefore outside the line and scope of its duties, caused \$4,966,427.69 of that money to be disbursed to himself, to persons and entities of his choosing, and for purposes of his choosing, without lawful authority and without documentation that the disbursements served any allowable purpose.

70. Fictitious Defendants "B" through "F" received Bingo Fund money as payment for consulting, professional, legal, or other services that the Bingo Amendment prohibits or does not authorize, or for which no service was rendered or documented. They hold that money without lawful right.

71. Each of these Defendants holds money which, in equity and good conscience, belongs to the County and its citizens. Their retention of it is unjust. The County is entitled to restitution of all such sums from each Defendant, jointly and severally to the extent of the sums each received or caused to be disbursed, together with interest.

COUNT SEVEN

Imposition of Constructive Trust and Equitable Tracing

(Against all Defendants)

72. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

73. A constructive trust is a creature of equity imposed to prevent unjust enrichment where property has been acquired by fraud or where, although acquired without fraud, it is against equity that it should be retained by the person holding it.

74. All money now held in the Bingo Fund or in any other account under the Sheriff's control that is traceable to bingo license fees and assessments, and all money traceable to unauthorized disbursements from the Bingo Fund into the hands of the Sheriff or of Fictitious Defendants "B" through "F," including any property acquired with such money, is impressed with a constructive trust in favor of the County and its citizens.

75. The County is entitled to an order impressing a constructive trust on such money and property, directing the Defendants to account for it, permitting the County to trace it into whatever form it has taken, and directing that it be paid into the registry of this Court.

COUNT EIGHT

Action on the Official Bond (Ala. Code §§ 11-2-1, 36-5-18, 36-5-23)

(Against Fictitious Defendant "A" and Sheriff Benison as principal)

76. The County adopts and incorporates the foregoing paragraphs as if fully set out herein.

77. At all material times the Sheriff was bound by an official bond or bonds, executed by Fictitious Defendant "A" as surety, conditioned on the faithful performance of the duties of his

office, payable to the county treasury under Ala. Code § 11-2-1(b) (1975), and obligatory on the principal and surety for every breach of the condition, for the faithful discharge of the duties of the office, and for the use and benefit of every person injured by any wrongful act committed under color of the office or by the failure to perform or the improper or neglectful performance of the duties imposed by law. Ala. Code §§ 11-2-1(d), 36-5-18(a) (1975).

78. The County has a direct and proximate interest in the official acts and omissions described above within the meaning of Ala. Code § 36-5-18(b) (1975). It is the obligee of the bond and the body in whose favor the Certified Charges were docketed, and its treasury is the fund entitled to reimbursement under § 11-2-1(d).

79. The Sheriff breached the condition of his bond by failing to account for and pay over public money as required by § 36-22-3(a)(3), by disbursing public money without supporting documentation, by disbursing public money for purposes the Constitution does not authorize, and by failing to keep the books, records, and accounts of his office as required by law. Each such breach occurred while he continued in office.

80. This claim against the surety is a claim on a contract of suretyship, not a claim against the State, and is not barred by Article I, § 14. It is timely under Ala. Code § 6-2-34(7) (1975).

81. The County is entitled to judgment against Fictitious Defendant "A" for the full penalty of each bond in force during the period of the breaches, and against the Sheriff as principal, together with interest and costs.

VI. ATTORNEYS' FEES AND COSTS

82. The County is entitled to recover its reasonable attorneys' fees and expenses from the Sheriff, individually, and from the fund recovered, on the following grounds:

- (a) **Common fund.** The County's efforts will create or preserve a fund of public money out of which a reasonable fee may be paid, within the special-equity exception to the American rule recognized by the Supreme Court of Alabama.
- (b) **Common benefit.** This action will confer a benefit on the general public of Greene County, in addition to serving the County's own interest, by ending an improper practice, restoring public funds to lawful use, and vindicating the Constitution's limits on the Sheriff's authority. Alabama courts award fees where "the efforts of the plaintiff's attorneys render a public service or result in a benefit to the general public in addition to serving the interests of the plaintiff."
- (c) **Defaulting fiduciary.** The costs necessarily incurred to compel a defaulting fiduciary to account for his administration of funds held in trust are properly assessed against the fiduciary who wrongfully necessitated them.
- (d) **Bad faith.** To the extent the Sheriff interposes defenses without substantial justification or for delay, or has acted in bad faith, the County is entitled to fees under the Alabama Litigation Accountability Act, Ala. Code § 12-19-270 et seq., and under the Court's inherent equitable authority.

PRAYER FOR RELIEF

WHEREFORE, the County respectfully requests that the Court:

- (a) enter a declaratory judgment as set out in Count One;
- (b) issue a writ of mandamus, or an order in the nature of mandamus, directing Sheriff Benison to pay the Certified Charges of \$4,966,427.69, with interest, into the registry of this Court or to the custodian of county funds;
- (c) enter a preliminary and permanent injunction as set out in Count Three, and enter such orders as are necessary to preserve the Bingo Fund and the Sheriff's books and records pending judgment;
- (d) order Sheriff Benison to render a full accounting of the Bingo Fund from October 1, 2018 to the date of judgment, and enter judgment for the amount found due;
- (e) enter judgment against Sheriff Benison, individually and in his official capacity, in the amount of \$4,966,427.69, together with prejudgment and post-judgment interest;
- (f) enter judgment against Sheriff Benison, individually, and against Fictitious Defendants "B" through "F," for restitution of all Bingo Fund money received or caused to be disbursed by each of them without lawful authority, with interest;
- (g) impress a constructive trust on all money and property traceable to the Bingo Fund in the hands of any Defendant, permit the County to trace it, and order it paid into the registry of this Court;

- (h) enter judgment against Fictitious Defendant "A" and Sheriff Benison, as principal, on the Sheriff's official bond or bonds, to the full penalty of each;
- (i) order that all sums recovered in this action be deposited into a segregated, interest-bearing account in the county treasury designated the "Greene County Bingo Recovery Fund," to be held subject to the continuing supervision of this Court and disbursed by the Commission only for purposes that comply with the Bingo Amendment and the Constitution and laws of Alabama, including the support of emergency medical services, public health, public education, and the municipalities of Greene County, upon such further order or approved plan of distribution as the Court may direct;
- (j) award the County its reasonable attorneys' fees, expenses, and costs of this action, payable by Sheriff Benison individually and, to the extent not so paid, from the fund recovered;
- (k) retain jurisdiction to enforce its judgment and to supervise the disposition of the funds recovered; and
- (l) grant such other, further, and different relief, legal or equitable, as the Court deems just and proper.

Respectfully submitted,

/s/ K. Mark Parnell

K. Mark Parnell

PARNELL THOMPSON, LLC

120 19th Street North, Suite 2134

Birmingham, Alabama 35203

Telephone: (205) 582-2766
Email: parnell@ptlawllc.com

Counsel for Plaintiff Greene County, Alabama,
by and through the Greene County Commission

VERIFICATION

STATE OF ALABAMA)
COUNTY OF GREENE —

Before me, the undersigned Notary Public in and for said County and State, personally appeared Garyia Spencer, who is known to me, and who, being the Chairman of the Greene County Commission and being duly authorized to make this verification on behalf of Greene County, Alabama, and having been first duly sworn, deposes and says upon oath as follows: that he has read the foregoing Complaint and is familiar with its contents; that he is competent to testify to the matters stated therein; that the factual allegations of the Complaint are true and correct of his own personal knowledge and upon the books, records, and files of the Greene County Commission, except as to those matters expressly alleged upon information and belief; and that as to those matters he believes them to be true.

Garyia Spencer
Garyia Spencer Chairman
Greene County Commission

Sworn to and subscribed before me this the 9th day of September, 2026.

Brenda Burke
Notary Public
My Commission Expires: 9/17/2019



EXHIBIT "A"





Office of Sheriff Greene County, Alabama

October 1, 2018 through April 30, 2024

Filed: October 3, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | 334-777-0500 | www.alexaminers.gov



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 777-0500
FAX (334) 242-1775

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

Dear Madam:

An examination was conducted on the Office of Sheriff, Greene County, Alabama, for the period October 1, 2018 through April 30, 2024. 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,

A handwritten signature in cursive script that reads "Taylor Carter".

Taylor Carter
Examiner of Public Accounts

rb

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Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

**Office of Sheriff
Greene County, Alabama
October 1, 2018 through April 30, 2024**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Greene County, Alabama, (hereinafter referred to as the "Sheriff") and a review of the Sheriff'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.

The Agency Overview contained in this report provides information on the Sheriff's operating authority. The Sheriff's financial information for the examination period is contained in Exhibit 1. Honorable Jonathan M. Benison served as Sheriff during the examination period.

The Sheriff refused to provide a management representation letter to the Department in conjunction with this examination. It is a standard practice for Sheriff to provide a management representation letter during the examination. This letter is provided to the Examiner to confirm that: (1) the Sheriff has made all financial records available; (2) there have been no irregularities involving management or employees; (3) there are no violations of laws, ordinances or regulations; (4) there are no unasserted claims or assessments; (5) there are no material transactions that were not properly recorded, (6) that the Sheriff complied with all applicable laws and regulations and (7) no events occurred subsequent to April 30, 2024 that would impact on the Sheriff's compliance with applicable laws and regulations.

RESULTS OF THE EXAMINATION

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

Findings

- ◆ 2024-001: The Sheriff failed to reconcile bank accounts monthly. This finding was previously reported as Findings 2014-001 and 2018-001.

- ◆ 2024-002: The Sheriff failed to reflect all financial activity of the office in cashbooks. This finding was previously reported as Findings 2014-002 and 2018-002.
- ◆ 2024-003: The Sheriff did not have an adequate system of controls over collecting, receipting and safeguarding of money. This finding was previously reported as Findings 2014-003 and 2018-003.
- ◆ 2024-004: The Sheriff did not provide adequate documentation to support disbursements for several funds. This finding was previously reported as Finding 2018-004.
- ◆ 2024-005: The Sheriff did not ensure that disbursements from proceeds of bingo operations were in compliance with the *Constitution of Alabama of 2022*, Section 32-7.00.

CHARGES AGAINST THE OFFICIAL

As reflected on Exhibit 2, charges against the Official totaling \$5,336,810.77 resulted from inadequate documentation of disbursements. A letter was sent to the Official requesting repayment totaling \$5,336,810.77. The Official failed to appear at a meeting with the Chief Examiner to show just cause as to why the amounts charged should not be repaid, but the Official did submit further evidence related to the charges. As a result, partial relief in the amount of \$370,383.08 was granted, as evidenced by the Order of the Chief Examiner. The charges that remain are due and unpaid and, as a result, this report will be certified to the District Attorney and Attorney General for collection.

EXIT CONFERENCE

The Official was invited to, and attended by telephone, an exit conference to discuss the results of this examination. Representing the Department of Examiners of Public Accounts were Shelley Patrenos, Audit Manager; and Taylor Carter, Examiner. Nikki Morrison, Director, County Audit Division and Jason Paulk, Chief Legal Counsel, attended by telephone.



Department of Examiners of Public Accounts

AGENCY OVERVIEW

Office of Sheriff Greene County, Alabama October 1, 2018 through April 30, 2024

The Office of Sheriff, Greene County, Alabama, (hereinafter referred to as the “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody of feeding of county prisoners in accordance with the ***Code of Alabama 1975***, Section 14-6-1. In addition, the Sheriff is responsible for a food and service allowance from the State of Alabama for the feeding of State and County prisoners housed in the county jail. The Sheriff operates a jail law enforcement store under the authority of Act Number 2011-135, Acts of Alabama, and a canteen fund under the authority of the ***Code of Alabama 1975***, Section 45-32-231. The Sheriff also operates a Bingo Fund under the authority of Act Number 2003-433, Acts of Alabama, page 1244 which provides for operations of bingo games by certain non-profit organizations in Greene County. The Sheriff is also responsible for administering the Sheriff’s Law Enforcement Fund which accounts for sales of pistol permits pursuant to the ***Code of Alabama 1975***, Section 45-32-232 and other miscellaneous receipts as well as serving executions.

The following is a brief summary and description of the different funds that were utilized by the Sheriff for the period October 1, 2018 through April 30, 2024.

- ◆ **General Office Account** – accounts for receipts and disbursements related to miscellaneous fees for services rendered in the Sheriff’s office.
- ◆ **Municipal Inmate Feeding Account** – accounts for the receipt and disbursement of money for the feeding of municipal prisoners. The Sheriff receives a contracted amount from the various cities in Greene County for preparing and serving food to the municipal prisoners in the county jail.
- ◆ **Sheriff’s Law Enforcement Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by the ***Code of Alabama 1975***, Section 45-32-232. The Sheriff is authorized to expend these funds for law enforcement purposes in Greene County. This fund is also used to account for collections and remittances of judgments and court costs obtained through the service of executions by the Sheriff. Bail bond fees from the circuit clerk and sex offender registration fees are also receipts in this fund.

- ◆ **Sheriff's Jail Store Fund** – accounts for proceeds from vending machines sales in the County jail as provided by the *Code of Alabama 1975*, Section 45-32-231. The profits are to be used for jail inmate recreation.
- ◆ **Prisoners' Money on Deposit Fund** – accounts for the receipt and disbursement of inmate's money that is to be used to purchase items from the jail store. Unused money is returned to inmates upon their release.
- ◆ **Sheriff's Jail Law Enforcement Fund** – accounts for the profit earned on the operation of the jail store. The profits from the operation of the jail store are to be expended for law enforcement purposes in Greene County. This fund is authorized by Act Number 2011-135, Acts of Alabama.
- ◆ **Junior Deputies Fund** – accounts for donations from the Greene County Racing Commission and others that are to be used for a Junior Deputies program for youth in Greene County.
- ◆ **Equitable Sharing Fund** – accounts for federal sharing proceeds of asset forfeitures from the Drug Enforcement Administration of the U. S. Department of the Treasury and the U. S. Department of Justice as required by the "Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies". These funds must be maintained and expended in accordance with those requirements for law enforcement purposes.
- ◆ **Process Serving Fund** – accounts for fees collected by the courts for serving papers that can be expended by the Sheriff for law enforcement purposes in Greene County as provided by the *Code of Alabama 1975*, Section 45-32-230.
- ◆ **Jail Food Fund** – accounts for the receipt and disbursement of money for the feeding of State and County prisoners beginning September 2018 through August 2019.
- ◆ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of money from the State for the feeding of prisoners. Beginning August 1, 2019, the Sheriff received from the State \$2.25 per day per prisoner as an allowance for preparing and serving the food and other services incidental to the feeding of prisoners in the county jail pursuant to the *Code of Alabama 1975*, Section 14-6-42.
- ◆ **Bingo Fund** – an amendment to the *Constitution of Alabama of 1901*, as provided by Act Number 2003-433, Acts of Alabama, page 1244, provides for operations of bingo games by certain non-profit organizations in Greene County. This fund was established by the Sheriff to account for the receipt and disbursement of license fees issued for the operations of these bingo games. The Sheriff is responsible for licensing and promulgating the rules and regulations for such operations.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-001	<u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as established by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require all bank accounts to be reconciled to the cashbook monthly and, when applicable, include an analysis of balances on hand. Bank reconciliations for the General Office Account, K-9 Fund, Municipal Inmate Feeding Account, Sheriff's Law Enforcement Fund, Sheriff's Jail Store Fund, Prisoners' Money on Deposit Fund, Sheriff's Jail Law Enforcement Fund, Junior Deputies Fund, Equitable Sharing Fund, Process Serving Fund, Jail Food Fund, Prisoner Feeding Fund, and Bingo Funds were not performed monthly. Additionally, an analysis of the balances on hand was not performed for the Prisoner's Money on Deposit Fund. Procedures were not in place to ensure that bank accounts were reconciled to the accounting records timely and accurately. As a result, an accurate, reconciled bank balance was not available. This finding was previously reported as Findings 2014-001 and 2018-001. <u>Recommendation:</u> The Sheriff should ensure bank accounts are reconciled monthly.
2024-002	<u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as established by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the cashbook to reflect all of the financial activities of the office. The cashbook should reflect the source of all amounts received by the Office of the Sheriff for each fund maintained and should also reflect the disbursements that are paid. The following discrepancies were noted: ✓ Cashbooks did not reflect all financial activities of the office. ✓ Receipts and disbursements were not properly categorized. Procedures were not in place to ensure cashbooks were properly maintained for each fund. As a result, we could not determine that all receipts and disbursements were properly recorded and categorized. This finding was previously reported as Findings 2014-002 and 2018-002. <u>Recommendation:</u> Cashbooks should be maintained to properly reflect all financial activity and receipts and disbursements should be properly categorized.

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-003	<u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, as established by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Office of Sheriff to maintain records of amounts collected for all money received and that all cash, checks and money orders received should be deposited daily. The Sheriff is responsible for ensuring that his office is operated in compliance with applicable laws and regulations and to ensure that his office maintains appropriate records that reflect the activities conducted in his office. The Sheriff did not have procedures in place to ensure receipts were issued for money received and that the money was properly deposited and safeguarded. The following discrepancies were noted: ✓ Receipts were not written for Sex Offender Fees. ✓ Deposits were not made timely. ✓ Pistol permit cash collections were not properly reconciled to deposits; therefore, we were unable to determine that all money collected was deposited timely and intact. The Sheriff did not ensure that receipts were issued for all cash collections and did not ensure that cash collections were deposited in a timely manner. As a result, we could not verify that all money collected was deposited. This finding was previously reported as Findings 2014-003 and 2018-003. <u>Recommendation:</u> The Sheriff should ensure that receipts are issued for all money collected and that all collections are deposited in a timely manner.

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-004	<u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Sheriff</i>, prescribed by the Chief Examiner of Public Accounts, pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, require supporting documentation to be maintained for all disbursements to demonstrate disbursements were made for allowable purposes in accordance with applicable laws and regulations. Additionally, when there are regulations that include specific language on how funds are to be disbursed, it is the responsibility of the Sheriff to appropriately document the funds were disbursed in accordance with those regulations. The Sheriff did not establish procedures to ensure that disbursements were made in accordance with applicable laws and regulations and to ensure that documentation was maintained to support all disbursements. Multiple requests were made to the Sheriff to obtain documentation for the disbursements. The following discrepancies were noted: ✓ There was inadequate or no supporting documentation to support disbursements to a tire company and a vending and commissary company paid from the Process Serving Fund, Sheriff's Jail Law Enforcement Fund, Prisoners' Money on Deposit Fund, and Sheriff's Law Enforcement Fund, in the amount of \$16,226.97. ✓ There was inadequate or no supporting documentation to support disbursements for payments made directly to employees in the amount of \$3,159,031.48 paid from the Bingo Fund. These payments were in addition to the employees salaries paid by the County Commission and were reported to the IRS on Form 1099 as non-employee compensation. ✓ There was inadequate or no supporting documentation to support disbursements paid from the Bingo Fund in the amount of \$2,161,552.32. Of this amount, \$1,179,252.61 was paid to consultants and attorneys for professional services. The remaining amount included payments to merchants, individuals, restaurants, hotels, automotive repair shops, gas stations and grocery stores. As a result, amounts due from the Sheriff in the amount of \$16,226.97, \$3,159,031.48 and \$2,162,552.32 are reflected on Exhibit 2, Schedule of Charges. This finding was previously reported as Finding 2018-004. <u>Recommendation:</u> The Sheriff should ensure all disbursements are supported by adequate documentation and are made for allowable purposes.

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2018 through April 30, 2024

Ref. No.	Finding/Noncompliance
2024-005	<u>Finding:</u> The <i>Constitution of Alabama of 2022</i>, Section 32-7.00, provides for the operation of bingo by nonprofits in Greene County and provides that the Sheriff of Greene County shall promulgate rules and regulations for the licensing, permitting and operation of bingo games within the county and shall ensure compliance with such rules and regulations. The Sheriff's rules and regulations for the operation of bingo in Greene County provide that the assessments collected from the operation of bingo are to be used to benefit the public good/welfare in general for the citizens of Greene County, to supplement salaries of Sheriff department staff and for other law enforcement purposes. Section 32-7.00 only provides that the Sheriff shall promulgate rules and regulations for the licensing, permitting and operation of bingo games. Section 32-7.00 does not provide that other law enforcement expenses can be paid from the proceeds of the bingo assessments; therefore, the Sheriff did not comply with the requirements of the <i>Constitution of Alabama of 2022</i>, Section 32-7.00. <u>Recommendation:</u> The Sheriff should ensure all proceeds from the operation of bingo are used for allowable purposes pursuant to the <i>Constitution of Alabama of 2022</i>, Section 32-7.00.

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	General Office Account	Municipal Inmate Feeding Account	Sheriff's Law Enforcement Fund	Sheriff's Jail Store Fund	Prisoners' Money On Deposit Fund	Sheriff's Jail Law Enforcement Fund	Junior Deputies Fund
Receipts							
Pistol Permit Fees	\$	\$	\$ 89,678.00	\$	\$	\$	\$
Sex Offender Fees			270.00				
Bail Bond Fees			5,563.90				
Vending Machine Proceeds				10,882.17			
Inmate Receipts					344,817.00		
Commissary Commissions						45,006.52	
Process Serving Fees							
Bingo License Fees							
Bingo Proceeds							
Feed Bill	1,501.70	23,580.00					
Reimbursements							
Donations	3,500.00						
Miscellaneous			17,438.54				
Total Receipts	5,001.70	23,580.00	112,950.44	10,882.17	344,817.00	45,006.52	
Disbursements							
Travel and Meal Expenses			27,587.17				
Greene County Commission							
Equipment and Maintenance			16,107.44				
Automobile Expense			16,806.81				
Office Supplies and Furniture			12,173.91				
Uniforms			2,110.24				
Professional Dues and Fees							
Law Enforcement			1,527.03				
Vending Supplies				3,481.47			
Utilities				3,937.90			
Inmate Withdrawals					68,283.98		
Commissary Purchases					154,962.64		
Restitution					535.00		
Jail Supplies		24,119.65				41,322.57	
Subscription Services							
Payroll - Bingo Clerks							
Payroll - Tax Payments							
Payroll - Employee Hours not Paid by Commission			3,251.58				
Payroll - Greene County School Resource Officer							
Contract Labor							
Incentive Pay to Employees							
Professional Services							
Legal Fees			8,070.00				
Canine Supplies	1,743.86						
CA-743 Allocation to Municipalities							
Advertising			2,990.00				
Donations			600.00				
Gift Cards to Employees							
Miscellaneous	30.00		2,495.72		38.15	698.57	
Total Disbursements	\$ 1,773.86	\$ 24,119.65	\$ 93,719.90	\$ 7,419.37	\$ 223,819.77	\$ 42,021.14	\$

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	General Office Account	Municipal Inmate Feeding Account	Sheriff's Law Enforcement Fund	Sheriff's Jail Store Fund	Prisoners' Money On Deposit Fund	Sheriff's Jail Law Enforcement Fund	Junior Deputies Fund
Excess of Receipts Over/(Under) Disbursements	\$ 3,227.84	\$ (539.65)	\$ 19,230.54	\$ 3,462.80	\$ 120,997.23	\$ 2,985.38	\$
Transfers							
Transfers In		1,501.70					
Transfers Out	(1,501.70)						
Total Transfers	(1,501.70)	1,501.70					
Excess/(Deficit) after Transfers	1,726.14	962.05	19,230.54	3,462.80	120,997.23	2,985.38	
Balances - October 1, 2018	4,343.68		4,526.72	2,230.32	8,551.74	1,366.42	1,331.74
Balances - April 30, 2024	\$ 6,069.82	\$ 962.05	\$ 23,757.26	\$ 5,693.12	\$ 129,548.97	\$ 4,351.80	\$ 1,331.74

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	Equitable Sharing Fund	Process Serving Fund	Jail Food Fund	Prisoner Feeding Fund	Bingo Fund	Totals
Receipts						
Pistol Permit Fees	\$	\$	\$	\$	\$	89,678.00
Sex Offender Fees						270.00
Bail Bond Fees						5,563.90
Vending Machine Proceeds						10,882.17
Inmate Receipts						344,817.00
Commissary Commissions						45,006.52
Process Serving Fees		7,980.37				7,980.37
Bingo License Fees					4,050,246.48	4,050,246.48
Bingo Proceeds					12,881,649.53	12,881,649.53
Feed Bill			49,579.48	56,573.55		131,234.73
Reimbursements					12,031.60	12,031.60
Donations						3,500.00
Miscellaneous						17,438.54
Total Receipts		7,980.37	49,579.48	56,573.55	16,943,927.61	17,600,298.84
Disbursements						
Travel and Meal Expenses					91,103.22	118,690.39
Greene County Commission					3,112,949.99	3,112,949.99
Equipment and Maintenance						16,107.44
Automobile Expense					368,509.75	385,316.56
Office Supplies and Furniture				1,365.00	245,826.11	259,365.02
Uniforms					97,358.20	99,468.44
Professional Dues and Fees					10,135.65	10,135.65
Law Enforcement	40.00	3,579.51			298,524.62	303,671.16
Vending Supplies						3,481.47
Utilities					37,836.02	41,773.92
Inmate Withdrawals						68,283.98
Commissary Purchases						154,962.64
Restitution						535.00
Jail Supplies			20,783.21	70,225.70		156,451.13
Subscription Services					11,092.31	11,092.31
Payroll - Bingo Clerks					668,185.33	668,185.33
Payroll - Tax Payments					75,691.05	75,691.05
Payroll - Employee Hours not Paid by Commission				14,256.21		17,507.79
Payroll - Greene County School Resource Officer					107,835.50	107,835.50
Contract Labor					245,720.27	245,720.27
Incentive Pay to Employees					4,848,476.62	4,848,476.62
Professional Services					1,526,389.88	1,526,389.88
Legal Fees					2,022,784.60	2,030,854.60
Canine Supplies						1,743.86
CA-743 Allocation to Municipalities					1,493,417.51	1,493,417.51
Advertising						2,990.00
Donations				250.00	488,358.20	489,208.20
Gift Cards to Employees					90,000.00	90,000.00
Miscellaneous				1,175.14	4,712.60	9,150.18
Total Disbursements	\$ 40.00	\$ 3,579.51	\$ 20,783.21	\$ 87,272.05	\$ 15,844,907.43	\$ 16,349,455.89

Schedule of Cash Receipts, Disbursements and Balances
October 1, 2018 through April 30, 2024

	Equitable Sharing Fund	Process Serving Fund	Jail Food Fund	Prisoner Feeding Fund	Bingo Fund	Totals
Excess of Receipts Over/(Under) Disbursements	\$ (40.00)	\$ 4,400.86	\$ 28,796.27	\$ (30,698.50)	\$ 1,099,020.18	\$ 1,250,842.95
Transfers						
Transfers In				44,668.26		46,169.96
Transfers Out			(28,796.27)		(15,871.99)	(46,169.96)
Total Transfers			(28,796.27)	44,668.26	(15,871.99)	
Excess/(Deficit) after Transfers	(40.00)	4,400.86		13,969.76	1,083,148.19	1,250,842.95
Balances - October 1, 2018	1,288.97	4,582.66			13,443.82	41,666.07
Balances - April 30, 2024	\$ 1,248.97	\$ 8,983.52	\$	\$ 13,969.76	\$ 1,096,592.01	\$ 1,292,509.02

Schedule of Charges
October 1, 2018 through April 30, 2024

Person/Official	Date Paid	Amount Charged Fund/Account	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Directly Charged To:						
Jonathan M. Benson, Sheriff, Greene County						
Paid To:						
Monica Turner	05/01/2022 - 04/30/2024	\$ 171,400.00	\$	\$	\$ 171,400.00	Incentive payments were made to employees directly from the Bingo Fund without adequate documentation to substantiate why the payments were made. These payments were in addition to the salaries paid to the employees by the County Commission.
Akira Spencer	05/01/2022 - 04/30/2024	165,975.00			165,975.00	
Steven Davis	05/01/2022 - 04/30/2024	152,808.76			152,808.76	
Vince Hardwick	05/01/2022 - 04/30/2024	142,510.00			142,510.00	
Elston Carpenter	05/01/2022 - 04/30/2024	142,250.46			142,250.46	
Melvin Smith	05/01/2022 - 04/30/2024	139,956.00			139,956.00	
LaJeffery Carpenter	05/01/2022 - 04/30/2024	139,550.00			139,550.00	
Jeffery Grant	05/01/2022 - 04/30/2024	130,966.00			130,966.00	
LeDedrian Walker	05/01/2022 - 04/30/2024	122,380.00			122,380.00	
Edward Hutton	05/01/2022 - 04/30/2024	121,880.00			121,880.00	
Charles Davis	05/01/2022 - 04/30/2024	117,905.00			117,905.00	
Karron Merriweather	05/01/2022 - 04/30/2024	112,660.00			112,660.00	
Earnestine Wade	05/01/2022 - 04/30/2024	107,150.00			107,150.00	
Charles Powell	05/01/2022 - 04/30/2024	104,400.00			104,400.00	
Emma Jackson	05/01/2022 - 04/30/2024	101,057.00			101,057.00	
Blake McMillian	05/01/2022 - 04/30/2024	100,075.00			100,075.00	
Lorenzo Gamble	05/01/2022 - 04/30/2024	99,025.00			99,025.00	
Athelyn Jordan	05/01/2022 - 04/30/2024	92,839.00			92,839.00	
Chaquita Davis	05/01/2022 - 04/30/2024	91,450.00			91,450.00	
Suzette Powell	05/01/2022 - 04/30/2024	70,325.00			70,325.00	
Marilyn Jennings	05/01/2022 - 04/30/2024	69,830.00			69,830.00	
Jim Knox	05/01/2022 - 04/30/2024	67,868.76			67,868.76	
Bessie Lewis	05/01/2022 - 04/30/2024	66,700.00			66,700.00	
Al Wilkins	05/01/2022 - 04/30/2024	66,405.00			66,405.00	
Sharon Elliott	05/01/2022 - 04/30/2024	65,605.00			65,605.00	
Tracy Allen	05/01/2022 - 04/30/2024	61,000.00			61,000.00	
Violet Batch	05/01/2022 - 04/30/2024	57,725.00			57,725.00	
Angela Horton	05/01/2022 - 04/30/2024	56,555.00			56,555.00	
Cordell Ray	05/01/2022 - 04/30/2024	55,425.00			55,425.00	
Sidney Carpenter	05/01/2022 - 04/30/2024	44,610.00			44,610.00	
Jimmie Little	05/01/2022 - 04/30/2024	38,250.00			38,250.00	
Emonfre' White	10/26/2023 - 03/01/2024	19,580.00			19,580.00	
Arthur Lavender	05/06/2022 - 03/03/2023	17,075.00			17,075.00	
Felicia Ridgeway	05/01/2022 - 04/30/2024	16,775.00			16,775.00	
Tamya Turner	05/01/2022 - 12/22/2023	12,390.50			12,390.50	
Nicholas Spencer	08/01/2022 - 06/28/2023	7,525.00			7,525.00	
Alexander Wilkins	11/17/2023 - 03/25/2024	6,450.00			6,450.00	
Lamon Long	05/01/2022 - 07/01/2022	2,700.00			2,700.00	
Total		3,159,031.48			3,159,031.48	
Sub-Total Forward		\$3,159,031.48	\$	\$	\$3,159,031.48	

Schedule of Charges
October 1, 2018 through April 30, 2024

Person/Official	Date Paid	Amount Charged Fund/Account	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Sub-Total Brought Forward		\$3,159,031.48	\$	\$	\$3,159,031.48	
<u>Directly Charged To:</u>						
Jonathan M. Benison, Sheriff, Greene County	05/01/2022 - 04/30/2024	16,226.97		3,824.49	12,402.48	Check and debit card transactions in the Sheriff's Law Enforcement Fund, Sheriff's Jail Law Enforcement Fund, Commissary Fund, and Process Serving Fund were disbursed to a tire company and a vending and commissary company without adequate and/or complete invoices, receipts or other documentation to support the allowable purpose of the disbursements.
Jonathan M. Benison, Sheriff, Greene County	05/01/2022 - 04/30/2024	2,161,552.32		366,558.59	1,794,993.73	Numerous check and debit card transactions in the Bingo Fund were disbursed without adequate documentation to support the allowable purpose of the disbursements. This amount includes payments made to consultants, attorneys, merchants, individuals, restaurants, hotels, automotive repair shops, gas stations, and grocery stores.
Total Direct Charges		<u>\$5,336,810.77</u>	<u>\$</u>	<u>\$ 370,383.08</u>	<u>\$4,966,427.69</u>	

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Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

**RE: OFFICE OF SHERIFF,
GREENE COUNTY
OCTOBER 1, 2018 THROUGH APRIL 30, 2024**

This matter of amounts due from the Sheriff, Greene County, Alabama, was brought before me on the 12th day of September 2025, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20. The Sheriff, Greene County, Alabama, failed to appear before me on that date; however, he submitted evidence to me prior to such date. I am of the opinion that the Sheriff, Greene County, Alabama, has provided evidence to constitute just cause for relieving charges in the amount of \$370,383.08; therefore, relief from these charges is granted. Further, I am of the opinion that the Sheriff, Greene County, Alabama, has failed to show just cause why the remaining changes in the amount of \$4,966,427.69 should not be paid; therefore, relief from those charges is denied.

Entered this the 17th day of September 2025.

A handwritten signature in black ink, appearing to read 'R. L. Riddle', written over a horizontal line.

**Rachel Laurie Riddle
Chief Examiner**