



Alabama Department of Examiners of Public Accounts

Report on the **Jefferson County Commission** **Jefferson County, Alabama**

July 1, 2020 through June 30, 2023

Filed: July 12, 2024

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
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State of Alabama
Department of
Examiners of Public Accounts

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

Dear Madam:

An examination was conducted on the Jefferson County Commission, Jefferson County, Alabama, for the period July 1, 2020 through June 30, 2023, by Examiners Kalandria Morris and Kalese Robinson. I, Kalandria Morris, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Kalandria Morris'.

Kalandria Morris
Examiner of Public Accounts

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Department of
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SUMMARY

**Jefferson County Commission
July 1, 2020 through June 30, 2023**

The Jefferson County Commission (the “Commission”) is a five-member body elected by the citizens of Jefferson County. The members and administrative personnel in charge of governance of the Commission are listed on Exhibit 1. The Commission is the governmental agency that provides general administration, public safety, construction and maintenance of county roads and bridges, sanitation services, health and welfare services to the citizens of Jefferson County.

This report presents the results of an examination of the Commission and a review of the Commission’s 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.

Separate financial audits and single audits of the Commission were conducted by CPA firms for the fiscal years ending September 30, 2020, 2021, 2022 and 2023.

RESULTS OF THE EXAMINATION

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

EXIT CONFERENCE

Commission members and administrative personnel, as reflected on Exhibit 1, were invited to discuss the results of this report at an exit conference. Individuals in attendance were County Manager Cal Markert and County Commissioners James A. Stephens, T. Joe Knight, Lashunda Scales, Sheila Tyson and Michael Bolin. Representing the Department of Examiners of Public Accounts were Amanda Hensley, Audit Manager; Kalandria Morris, Examiner; and Kalese Robinson, Examiner.

Additional Information

Commission Members and Administrative Personnel
July 1, 2020 through June 30, 2023

Board Members **Term Expires**

Hon. James A. Stephens	President	2026
Hon. T. Joe Knight	Pro-Term President	2026
Hon. Lashunda Scales	Member	2026
Hon. Sheila Tyson	Member	2026
Hon. Michael Bolin	Member	2026
Hon. Steve Ammons	Member	2023

Administrative Personnel

Cal Markert	County Manager	Indefinite
Tony Petelos	County Manager	2021