

Special Examination on the

Town of Akron

Hale County, Alabama

August 1, 2017 through October 31, 2020

Filed: June 18, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

A special examination was conducted of expenditures made by the Town of Akron, Alabama, for the period August 1, 2017 through October 31, 2020. 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 special examination.

Respectfully submitted,

Dixie Broadwater
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Special Examination of the Town of Akron, Alabama
August 1, 2017 through October 31, 2020**

The Town of Akron (the “Town”) was incorporated in 1918 and is located in Hale County, Alabama. The Town operates as a mayor and council form of government as prescribed in Title 11, Chapter 44F of the *Code of Alabama 1975*. The Town is governed by a mayor and a four-member council elected at-large. The Mayor and members of the Town Council are listed on Exhibit 1.

This report presents the results of a special examination of expenditures made from the Town’s bank accounts 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-12.1.

This special examination included tests for compliance with applicable State and local laws and contains information obtained from those charged with governance of the Town, the current staff, and records obtained from the Town, in addition to information obtained from other sources.

FINDINGS

Instances of noncompliance with state and local laws and regulations were found during the special examination as shown on the Schedule of Findings and are summarized below.

- ◆ 2020-001 relates to disbursements made from the Town’s Library bank account for which the allowable purpose was not documented.
- ◆ 2020-002 relates to the Town’s disbursements of its share of the five-cent supplemental excise tax, six-cent additional excise tax, and additional excise tax on lubricating oils not complying with State law.
- ◆ 2020-003 relates to the Town’s disbursements of its share the seven-cent excise tax, petroleum inspection fee, and Rebuild Alabama funds not complying with State law.
- ◆ 2020-004 relates to Town’s disbursements of its share of the Municipal Government Capital Improvement Fund not complying with State law.

- ◆ 2020-005 relates to a failure to monitor available balances in the Town's bank accounts resulting in fees being charged for items returned due to insufficient funds.
- ◆ 2020-006 relates to the Town's failure to ensure that public funds are spent in accordance with Section 94 of the *Constitution of Alabama 1901*.
- ◆ 2020-007 relates to the Town's failure to provide accounting records kept in accordance with the *Code of Alabama 1975*, Section 11-43-102.
- ◆ 2020-008 relates to the Town's failure to provide minutes of Town Council meetings in accordance with the *Code of Alabama 1975*, Section 11-43-52 and the *Code of Alabama 1975*, Section 36-25A-4.

CHARGES AGAINST AN EMPLOYEE

As reflected on Exhibit 2, the charges against the former Municipal Clerk resulted from payments made from the Town's Library account in which the allowable purpose could not be documented or identified. Official demand was made on the former Municipal Clerk requesting payment totaling \$107,382.63. The former Municipal Clerk failed to appear at a meeting before the Chief Examiner and show just cause why the amounts should not be repaid; therefore, relief is accordingly denied as evidenced by the Order of the Chief Examiner contained in this report. The charges remain due and unpaid, and, as a result, this report will be certified to the Attorney General and District Attorney for collection.

EXIT CONFERENCE

Council members and Mayors, as reflected on Exhibit 1, were invited to discuss the results of this report at an exit conference held at the Akron Town Hall. Individuals in attendance were: Council Member: Johnnie Collins; former Council Member: Garey Waiters; former Mayor: West Moore, III; and former Mayor: Shelia Kennedy. Representing the Department of Examiners of Public Accounts was Dixie Broadwater, Special Projects Manager.

Schedule of Findings

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u></p> <p>The Town of Akron (the “Town”) has a bank account used for operation of the Town’s Library. According to Town officials, the Town’s library has not been operational for a few years. A review of bank statements for this account from August 1, 2017 through October 31, 2020 showed public funds from the State of Alabama, the Hale County Commission, the Hale County Tax Collector, the Hale County Probate Judge, numerous individuals, and other Town funds were deposited into this bank account.</p> <p>An analysis of the deposits during our examination period revealed the following amounts were deposited into the Library bank account:</p> <ul style="list-style-type: none">◆ Money from the State of Alabama totaling \$11,361.19 from the State’s Education Trust Fund for Public Library Services.◆ Money from the Hale County Commission totaling \$11,822.21, comprised of appropriations from the Hale County Commission for the library totaling \$5,858.54 and \$5,963.67 in beer taxes disbursed by the Commission.◆ Money from the Hale County Tax Collector totaled \$5,594.25 for ad valorem taxes collected.◆ Money from the Hale County Judge of Probate totaled \$1,738.25.◆ “Other Deposits” totaling \$94,614.98, that appeared to be payments from Town residents for their monthly water bills, were deposited into this account rather than the Town’s Water and Sewage Revenue Account.◆ There were deposits made from other bank accounts totaling \$3,500.00, as follows:<ul style="list-style-type: none">✓ Town of Akron’s Special Account State Gas Tax: \$1,300.00✓ Town of Akron’s General account: \$1,000.00✓ Town of Akron’s New Road Fund account: \$200.00✓ Town of Akron’s Capital Improvement account: \$500.00✓ Unknown account: \$500.00

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u></p> <p>The <i>Code of Alabama 1975</i>, Section 36-25-5(a), states that no public official or public employee shall use or cause to use his or her official position or office to obtain personal gain for himself or herself, or family member of the public employee or family member of a public official. A public employee is defined in <i>Code of Alabama 1975</i>, Section 36-25-1(26), as any person employed at the state, county, or municipal level of government...who is paid in whole or in part from state, county, or municipal funds; therefore, employees of the Town of Akron meet this definition.</p> <p>An analysis of disbursements made from the Town's Akron Public Library bank account was performed for the period of August 1, 2017 through October 31, 2020. The results of that analysis revealed the following:</p> <ul style="list-style-type: none">◆ Cash withdrawals and associated fees totaling \$77,301.83 from ATMs (automated teller machines).◆ Disbursements at gas/service stations totaling \$6,713.32.◆ Disbursements at retail stores totaling \$15,818.74.◆ Disbursements at fast-food restaurants totaling \$1,990.84.◆ Disbursements at clothing stores totaling \$700.36.◆ Disbursements at a sporting goods retailer and sports photographer totaling \$546.42.◆ Disbursements at online retailers totaling \$554.57.◆ Disbursements at a doctor's office and pharmacies totaling \$617.94.◆ Disbursements for home security services \$195.24.◆ Disbursements for telephone services totaling \$1,346.15.◆ Disbursements for television streaming services totaling \$100.21.◆ Disbursements for personal items related to beauty supplies and weight loss and detox supplements totaling \$546.34.◆ Disbursements at miscellaneous vendors totaling \$950.67.

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u> Due to a lack of oversight, document retention, supervision, and noncompliance with State statute, documentation demonstrating the allowable purpose of these disbursements was not provided. More specifically, these disbursements appear to have been made by the former Town Clerk for personal purchases. Disbursements totaling \$107,382.63 are reflected as charges against the former Town Clerk on Exhibit 2.</p> <p><u>Recommendation:</u> The Town should implement procedures to ensure that all disbursements of public funds are for allowable purposes, adequately documented, and properly approved.</p>
2020-002	<p><u>Finding:</u> The five-cent supplemental excise tax, six-cent additional excise tax, and additional excise tax on lubricating oils received from the State of Alabama have statutory restrictions on how the proceeds can be spent.</p> <p>Proceeds from the five-cent supplemental excise tax and the six-cent additional excise tax, shall be spent in accordance with the <i>Code of Alabama 1975</i>, Section 40-17-362, for resurfacing, restoration, and rehabilitation of roads, bridges, and streets within the municipality. The Town's deposits of five-cent supplemental excise tax totaled \$3,318.14 and the Town's deposits of the six-cent additional excise tax totaled \$6,735.04 for the examination period. The proceeds from the additional excise tax on lubricating oils shall be spent according to the <i>Code of Alabama 1975</i>, Section 40-17-223, for highway purposes. The Town's deposits of the additional excise tax on lubricating oils proceeds totaled \$540.50 during the examination period.</p> <p>Based on the review of the bank statements dated January 1, 2019 through October 31, 2020, it was found that the following disbursements made from this account that were not in compliance with the uses set out by applicable state law.</p> <ul style="list-style-type: none"> ◆ Disbursements at Office Depot and Sam's Club totaling \$862.48. ◆ Payments to a councilmember totaling \$600.00, the former Municipal Clerk totaling \$631.00, and other Town employees totaling \$1,716.25. It should be noted that while Town employees were paid from this account, no payments were made to remit taxes or other amounts withheld from payroll disbursements.

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u></p> <ul style="list-style-type: none"> ◆ Disbursements totaling \$509.00 at the Akron Post Office. ◆ Transfers to the Town’s Water and Sewage Revenue Account for \$430.00 and the Town’s Library Account for \$200.00. ◆ Disbursements totaling \$1,664.23 to Alabama Power and AT&T to pay the Town’s utility bills. These disbursements included payments for power bills for the Town’s traffic signals, park restrooms, a facility on County Road 36, and the Boys and Girls Club, as well as a payment for the telephone bill at the Town’s Senior Center. <p>Due to a lack of oversight, documentation retention, and supervision of Town accounts, the Town does not appear to be in compliance with applicable State statutes regarding the disbursement of the State’s five-cent supplemental excise tax, six-cent additional excise tax, and additional excise tax on lubricating oils.</p> <p><u>Recommendation:</u></p> <p>The Town should ensure that revenues derived from the five-cent supplemental excise tax, six-cent additional excise tax, and additional excise tax on lubricating oils are spent in accordance with applicable laws and appropriate documentation is maintained to support the disbursements.</p>
2020-003	<p><u>Finding:</u></p> <p>The seven-cent excise tax, petroleum inspection fee, and Rebuild Alabama funds received from the State of Alabama have restrictions on how the various taxes can be expended that are prescribed by statute.</p> <p>According to the <i>Code of Alabama 1975</i>, Section 40-17-359(j)(3), the seven-cent excise tax, when used by a municipality, shall be used for transportation planning, the construction, reconstruction, maintenance, widening, alteration, and improvement of public roads, bridges, streets, and other public ways, including payment of the principal and interest on any securities issued. Furthermore, this code section states these funds shall not be commingled with other funds of the municipality, including any other gasoline tax revenues, and shall be kept and disbursed by the municipality in a special fund only for the purposes provided. The Town’s deposits of these proceeds totaled \$11,119.31 during the examination period.</p>

Schedule of Findings
August 1, 2017 through October 31, 2020

**Ref.
No.**

Finding/Noncompliance

Finding Continued:

The petroleum inspection fee received by the Town, according to the *Code of Alabama 1975*, Section 8-17-91(a)(2)(c)(5), shall be for transportation planning, the construction, reconstruction, maintenance, widening, alteration, and improvement of public roads, bridges, streets, and other public ways, including payment of the principal and interest on any securities issued by the municipality pursuant to law for the payment of which any part of the net tax proceeds were or may be lawfully pledged. Additionally, this code section states that no part of the balance of the proceeds referred to in this section shall be expended contrary to the provisions of the Constitution; and that funds distributed to municipalities under the provisions of this division shall not be commingled with other funds of the municipality, except the municipalities' portion of the highway gasoline tax, and shall be kept and disbursed by such municipality in a special fund only for the purposes provided. The Town's deposits of these proceeds totaled \$1,764.81 during the examination period.

The Town's deposits for its portion of the Rebuild Alabama proceeds are made also into this bank account. According to the *Code of Alabama 1975*, Section 23-8-8, the monies paid to municipalities pursuant to the *Code of Alabama 1975*, Section 40-17-371, shall be deposited into a separate fund maintained by the municipality and expended only for certain purposes including the maintenance, improvement, replacement, and construction of roads and bridges maintained by as qualified municipality; as matching funds for federal road or bridge projects; the payment of any debt associated with a road or bridge project; for a joint road or bridge project with one or more municipalities pursuant to any agreement executed under the authority of state law; for a joint road or bridge project with one or more counties and municipalities pursuant to any agreement executed under the authority of state law. The municipality shall not use any monies from the fund for salaries, benefits, or any other form of compensation for county, municipal, or contract employees or for county or municipal officials except as included as project costs. The Town's deposits of these proceeds totaled \$9,921.86 during the examination period.

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u> Based on the review of the bank statements dated January 1, 2019 through October 31, 2020, it was found that the following disbursements made from this account were not in compliance with the uses prescribed by state law.</p> <ul style="list-style-type: none"> ◆ Disbursements to Office Depot and Sam’s Club totaling \$1,033.53. ◆ Payments to Councilmembers totaling \$225.00, the former Municipal Clerk totaling \$610.68, and other Town employees totaling \$781.37. It should be noted that while Town employees were paid from this account, no payments were made to remit taxes or other amounts withheld from payroll disbursements. There was no documentation provided to support that these payments were related to project costs. ◆ Disbursements at the Akron Post Office totaling \$320.02. ◆ Transfers to the Town’s General account for \$6,550.00 and the Water and Sewage Revenue Account for \$3,193.00. ◆ Disbursements totaling \$4,538.34 to Alabama Power and AT&T to pay utility bills. These payments included utilities payments for the Town’s Senior Center, City Hall, the Boys and Girls Club, Park Restrooms, Traffic Signals, and a facility on County Road 36. <p>Furthermore, the funds derived from the Rebuild Alabama Act should not be comingled with other Town funds pursuant to the <i>Code of Alabama 1975</i>, Section 23-8-8. The Town is depositing these funds into the same bank account as the Town’s portion of the seven-cent excise tax and petroleum inspection fee.</p> <p>Due to a lack of oversight, documentation retention, and supervision of Town accounts, the Town does not appear to be in compliance with State statutes regarding the expenditure of the State’s seven-cent supplemental excise tax, petroleum inspection fee, and Rebuild Alabama funds.</p> <p><u>Recommendation:</u> The Town should ensure that revenues derived from the seven-cent excise tax, petroleum inspection fee, and Rebuild Alabama funds are spent in accordance with applicable laws, that documentation is retained to support the purpose of the disbursements, and that funds are deposited into separate bank accounts pursuant to applicable State laws.</p>

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-004	<p><u>Finding:</u></p> <p>Chapter 66 of Title 11 of the <i>Code of Alabama 1975</i>, states the funds received by each municipality from the Municipal Government Capital Improvement Fund shall be expended solely for capital improvements and the renovation of capital improvements determined by the municipal governing body. Pursuant to Amendment 666, <i>Constitution of Alabama 1901</i>, capital improvements are defined as capital outlay projects that include the planning, designing, inspecting, purchasing, constructing, reconstructing, improving, repairing or renovating of permanent buildings, docks, structures, and sites.</p> <p>A review of the bank statements for the Town of Akron’s (the “Town”) Capital Improvement account was completed for January 1, 2019 through October 31, 2020. The results of this review revealed that the following disbursements may not have met the criteria of capital improvements as defined above:</p> <ul style="list-style-type: none">◆ There were undocumented transfers to the Town’s General bank account totaling \$2,200.00, transfers to the Town’s Water and Sewage Revenues bank account totaling \$3,500.00, and a transfer to the Town’s Library bank account for \$500.00.◆ Undocumented disbursements at Office Depot totaling \$288.69, Lowe’s totaling \$430.99, Ace Hardware totaling \$593.25 and the Akron Post Office totaling \$105.00.◆ Checks totaling \$960.00 were written to two individuals for unknown purposes. <p>The Town was unable to provide documentation to prove that these funds were spent solely for capital improvements and the renovation of capital improvements as determined by the municipal governing body. As a result, it appears that the Town is not in compliance with the <i>Code of Alabama 1975</i>, Section 11-66-6 and Amendment 666, <i>Constitution of Alabama 1901</i>.</p> <p><u>Recommendation:</u></p> <p>The Town should ensure that revenues derived from the Municipal Government Capital Improvement Fund are spent in accordance with the <i>Code of Alabama 1975</i>, Section 11-66-6 and Amendment 666, <i>Constitution of Alabama 1901</i>.</p>

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-005	<p><u>Finding:</u> According to the <i>Code of Alabama 1975</i>, Section 11-43-102, the municipal clerk shall not allow any warrant to be drawn unless sufficient funds are in the treasury to the credit of the fund upon which such warrant is drawn unless specifically authorized by an ordinance. A review of the Town of Akron’s (the “Town”) bank statements for the General account and the Water and Sewage Revenue account revealed the Town was charged overdraft fees due to items being returned for insufficient funds. Due to the failure to monitor available cash balances in the Town’s treasury, the Town’s General bank account was charged \$210.00 for seven returned items and the Town’s Water and Sewage Revenue Account was charged \$300.00 for ten returned items.</p> <p><u>Recommendation:</u> The Town should implement procedures to monitor available balances in the Town’s accounts to ensure that money is only expended when sufficient resources available.</p>
2020-006	<p><u>Finding:</u> The expenditure of public funds by the Town of Akron are subject to the restrictions contained in Section 94 of the <i>Constitution of Alabama 1901</i>, as amended, which requires municipal funds be spent for a public purpose. Documentation should be maintained to support all disbursements and should include timesheets, an employment agreement/contract, etc., to support payroll disbursements and invoices or receipts to support other disbursements made to reimburse employees. Documentation to support payments to the former Municipal Clerk was not provided to determine if payments were for appropriate purposes.</p> <p>The former Municipal Clerk was paid \$39,324.66 from the following Town bank accounts:</p> <ul style="list-style-type: none"> ✓ Town of Akron’s General account: \$18,452.88 ✓ Town of Akron’s Water and Sewage Revenue account: \$10,582.64 ✓ Town of Akron’s Library account: \$9,047.46 ✓ Town of Akron’s New Road Fund account: \$631.00 ✓ Town of Akron’s Special Account State Gas Tax: \$610.68

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
	<p><u>Finding Continued:</u> The Town was unable to provide documentation demonstrating that these funds were expended for appropriate purposes and as a result, it appears that the Town may not be in compliance with Section 94 of the <i>Constitution of Alabama 1901</i>.</p> <p><u>Recommendation:</u> The Town should ensure that public funds are expended in compliance with Section 94 of the <i>Constitution of Alabama 1901</i> and that documentation is maintained to support the purpose of the disbursements.</p>
2020-007	<p><u>Finding:</u> Accounting records were requested for the funds held by the Town of Akron (the "Town"), including the Town's General Fund, State Gasoline Tax Fund, Library Fund, New Road Fund, and Water and Sewage Revenue Fund, as well as any other funds held by the Town. It appears that these records were not provided due to a lack of record retention and recordkeeping by the Town. The Town was only able to provide copies of bank statements to show an accounting of the receipt and disbursement the Town's funds.</p> <p>According to the <i>Code of Alabama 1975</i>, Section 11-43-102, the municipal clerk shall keep a convenient set of books in which there shall be kept a separate account with each collecting officer of the city or town. He shall keep a separate account with each department for which a separate appropriation shall have been made, crediting the amount of the appropriation and charging warrants drawn against the same. The clerk shall keep such other accounts as may be necessary to show the financial condition of the municipality and of each department thereof at all times. The clerk shall not allow the amount appropriated for any item of expense to be drawn on for any other purpose. Without proper accounting records, the financial condition of the Town cannot be assessed by those in who are charged with making management decisions for the Town.</p> <p><u>Recommendation:</u> The Town should ensure that accounting records are kept in accordance with provisions of the <i>Code of Alabama 1975</i>, Section 11-43-102.</p>

Schedule of Findings
August 1, 2017 through October 31, 2020

Ref. No.	Finding/Noncompliance
2020-008	<p><u>Finding:</u></p> <p>Minutes of Town Council meetings were requested from the Town of Akron (the “Town”). Minutes were not provided for review for the examination period. According to the <i>Code of Alabama 1975</i>, Section 11-43-52, the council shall determine the rules of its own proceedings and keep a journal thereof, which shall be open to the inspection and examination of all citizens and shall have the force and effect of a record, and a copy thereof, certified by the clerk, shall be prima facie evidence in any court or elsewhere. Additionally, the <i>Code of Alabama 1975</i>, Section 36-25A-4 states, “A governmental body shall maintain accurate records of its meetings, excluding executive sessions, setting forth the date, time, place, members present or absent, and action taken at each meeting. Except as otherwise provided by law, the records of each meeting shall become a public record and be made available to the public as soon as practicable after approval.”</p> <p>Due to the lack of record retention by the Town, we are unable to determine whether there were proper authorizations by the Town Council to expend Town funds, enter into any contracts or agreements that may be in place, authorization of any personnel actions taken, or if meetings were held in accordance with the law. The lack of record retention could also mean that the public and citizens of the Town are unaware of the actions of the Town Council since the records are not retained and made available to the public as required.</p> <p><u>Recommendation:</u></p> <p>The Town should ensure that minutes of Town Council meetings are kept and retained in accordance with applicable laws.</p>

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Council Members, Mayors and Administrative Personnel
August 1, 2017 through October 31, 2020

Council Members **Term Expires**

Hon. Taurus Blackmon	Member	2020
Hon. Orlando Byrd	Member	2020
Hon. Johnnie Collins	Member	2024
Hon. Garey Waiters	Member	2020

Mayors

Hon. West Moore III	Mayor (*)	2020
Hon. Sheila Kennedy	Mayor	2017

Administrative Personnel

Diann Taylor	Municipal Clerk/Water Board Clerk/Library Clerk	November 5, 2020
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(*) West Moore III served as a Council Member until September 5, 2017, when he was appointed as Mayor due to the resignation of Sheila Kennedy.

Schedule of Charges
August 1, 2017 through October 31, 2020

Person/Official Charged	Date	Amount Charged	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Directly Charged To:						
Diann Taylor, Former Municipal Clerk Town of Akron						
Paid To:						
Various	01/14/2019 - 10/29/2020	\$ 77,301.83	\$	\$	\$ 77,301.83	A debit card was used to withdraw cash from ATMs for unspecified or undocumented purposes from the Town of Akron's (the "Town") Library bank account. There were surcharges associated with some of the transactions which are also included.
Various	09/06/2017 - 06/03/2020	15,818.74			15,818.74	Numerous purchases from the Town's Library account were made at various retail stores for which no documentation could be provided to support that the disbursements were for items related to the Town's library or Town activities. These expenditures were made at Dollar General, Wal-Mart, Winn-Dixie, Sam's Club, Lowe's, PetSmart, and other establishments.
Various	09/19/2017 - 05/13/2020	6,713.32			6,713.32	A debit card, linked to the Town's Library bank account, was used to make purchases at various service stations and convenience stores for unspecified or undocumented purposes.
Various	02/05/2018 - 10/21/2020	5,557.90			5,557.90	Numerous purchases from the Town's Library account were made for items seemingly unrelated to the Town's library or Town activities. These expenditures included purchases made at clothing stores, a sporting goods store, from online vendors, at doctors' offices and pharmacies, for home security services, for telephone services, and for television streaming services, as well as other items.
Various	10/23/2017 - 04/02/2019	1,990.84			1,990.84	A debit card, linked to the Town's Library bank account, was used to make purchases at various fast-food restaurants for unspecified or undocumented purposes.
Total Direct Charges to Diann Taylor		<u>\$ 107,382.63</u>	<u>\$</u>	<u>\$</u>	<u>\$ 107,382.63</u>	

Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

**RE: TOWN OF AKRON
AUGUST 1, 2017 THROUGH OCTOBER 31, 2020**

This matter of amounts due from the former Municipal Clerk of the Town of Akron was brought before me on the 26th day of May 2021, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20. I am of the opinion that the former Municipal Clerk has failed to show just cause why the amounts due should not be paid. Therefore, relief is denied.

Entered this the 26th day of May, 2021.



**Rachel Laurie Riddle
Chief Examiner**