



STATE OF ALABAMA  
Department of Finance  
Office of the State Comptroller

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Kay Ivey  
Governor

Clinton Carter  
Finance Director

Kathleen D. Baxter, PhD, CGFM, CPM  
State Comptroller

Michael G. Hudson, CGFM  
Deputy State Comptroller

July 11, 2018

Memorandum

To: All County Commissions  
All Sheriff's Offices

From: Kathleen D. Baxter  
State Comptroller

A handwritten signature in black ink, appearing to be 'KDB', written over the printed name of Kathleen D. Baxter.

Subject: Sheriff's Allowances

Please see attached executive memorandum from Governor Kay Ivey regarding payments made under section 14-6-43 of the Code of Alabama relating to the feeding of state prisoners. Pursuant to Governor Ivey's directive, my staff will send these funds "to the county general fund or to an account established for the sheriff's official use, whichever is appropriate for the county at issue under local laws and ordinances consistent with state law".

Effective immediately, any requests for payment received by this office under code section 14-6-43 that have not been paid will be directed to the county general fund or to the account established for the sheriff's official use as appropriate for the specific county.

If the vendor on record for the county or sheriff's office needs to be changed please make sure that account is noted on future requests.

Questions may be directed to the Comptroller's Office at 334-242-7050.

OFFICE OF THE GOVERNOR



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KAY IVEY  
GOVERNOR

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## STATE OF ALABAMA

### MEMORANDUM

TO: State Comptroller Kathleen Baxter  
FROM: Governor Kay Ivey *KI*  
DATE: July 10, 2018  
RE: Sheriffs' Food Service Allowance

Through this memorandum, I am rescinding the State's current policy of paying prisoner food service allowances directly to sheriffs in their personal capacities. After recent events brought this policy to my attention, I asked my legal office to re-examine its validity and advisability under state law. That office has now advised me that a 2008 attorney general opinion on which the policy is based—an opinion from then-Attorney General Troy King to the Etowah County Commission and City of Gadsden—is no longer valid.

Therefore, effective immediately, I am directing that payments under section 14-6-43 of the Code of Alabama relating to the feeding of prisoners in county jails no longer be made to the sheriffs personally. Instead, all such funds should be directed to the county general fund or to an account established for the sheriff's official use, whichever is appropriate for the county at issue under local laws and ordinances consistent with state law.

For your reference, I am attaching a copy of the legal review and recommendation upon which this directive is based. Questions may be directed to my legal office at (334) 242-7120.