



Finance-Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

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April 28, 2011

William D. O'Brien, Police Chief
DeKalb County Police Department
DeKalb County, Georgia
Tucker, Georgia 30084

Dear Chief O'Brien:

We have examined records and reports, counted cash, and performed such tests as deemed necessary to determine the amount of Seized Funds on hand in the DeKalb County Police Department Property Room as of December 31, 2010 and the accuracy of Property Room records relating to the receipt and disbursement of those funds for the Calendar Year ending December 31, 2010.

In our opinion, the accompanying financial statements are satisfactory representations of the operations and condition of the Property Room as of December 31, 2010.

Sincerely,

Cornelia Louis
Acting Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

DEKALB COUNTY POLICE DEPARTMENT
 POLICE SEIZED FUNDS
 BALANCE SHEET - COMPARED
 DECEMBER 31, 2010 AND DECEMBER 31, 2009

	December 31 2010	December 31 2009	Increase / (Decrease)
ASSETS			
Cash in Property Room	\$615,335	\$529,440	\$85,895
Total Assets	\$615,335	\$529,440	\$85,895
LIABILITIES			
Due Others	\$615,335	\$529,440	\$85,895
Total Liabilities	\$615,335	\$529,440	\$85,895

EXHIBIT A

DEKALB COUNTY POLICE DEPARTMENT
POLICE SEIZED FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - COMPARED
DECEMBER 31, 2010 AND DECEMBER 31, 2009

	Calendar Year 2010	Calendar Year 2009	Variance
Total Receipts	\$238,346	\$201,778	\$36,568
Total Disbursements	(\$152,451)	(\$164,734)	\$12,283
Net Receipts / (Disbursements)	\$85,895	\$37,044	\$48,851
Assets January 01	\$529,440	\$492,396	\$37,044
Assets December 31	\$615,335	\$529,440	\$85,895

EXHIBIT B