

DEKALB COUNTY, GEORGIA



MAGISTRATE COURT

AUDIT REPORT

2014 MAGISTRATE COURT FINANCIALS & AUDIT REPORT

**PREPARED BY
FINANCE-INTERNAL AUDIT DIVISION**

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Finance Department Internal Audit

April 2, 2015

Chief Magistrate Berryl A. Anderson
Magistrate Court of DeKalb County
DeKalb County Courthouse
556 N. McDonough St., Ste. 270
Decatur, GA 30030

Dear Chief Magistrate Anderson:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of the State Court's management. Our responsibility is to express an opinion on the information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. The audit was planned and performed to obtain reasonable assurance that the financial statements are not materially misstated. Internal Audit conducted such audit tests and procedures as were deemed necessary. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accompanying financial statements and/or exhibits are a satisfactory representation of the fiscal operations and condition of the State Court of DeKalb County, being reasonably free of material discrepancies and deficiencies as of December 31, 2014.

Sincerely,

Cornelia Louis

cc: Board of Commissioners (BOC)
Zachary Williams, Chief Operating Officer/Executive Assistant
Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director
Melanie F. Wilson, Clerk of Magistrate Court
Claudette Leak, Administrative Project Manager

CL/KRW

**Interim Chief
Executive Officer**

Lee May

**Board of
Commissioners**

District 1
Nancy Jester

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2014 AND 2013 - COMPARED**

	---December 31---		INCREASE (DECREASE)
	2014	2013	
Assets:			
Cash:			
Civil Division	\$ 991,625	\$ 1,000,753	\$ (9,127)
Criminal Division	2,181	3,744	(1,563)
Change Fund	450	450	-
Total Assets	\$ 994,256	\$ 1,004,946	\$ (10,690)
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 2,092	\$ 2,265	\$ (173)
Jail Fund	-	-	-
Sheriff's Service	-	1,200	(1,200)
Supervisory Fee/Probation Fee	-	(20)	20
Change Fund	450	450	-
Due to Outside Funds:			
Peace Officer's Annuity	-	-	-
Sheriff's Retirement of GA	-	(75)	75
State Penalty Assessments	-	-	-
GA. Indigent Denfense Council	-	-	-
Superior Ct. Clerk Retirement	-	-	-
G.S.C.C.C.A (POPIDF)/(Joshua's Law)	-	-	-
Due to Others:			
Trust Funds Under Court Order - Civil & Criminal	991,552	1,000,733	(9,181)
Earned Interest Due to GSCCCA	162		
Restitution	-	393	(393)
Total Liabilities	\$ 994,256	\$ 1,004,946	\$ (10,690)

(1) Beginning 2014, *Earned Interest Due to GSCCCA* is reflected as a separate line item, as compared to prior years when combined with line item *Trust Funds Under Court Order*.

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014 AND 2013 - COMPARED**

	--DECEMBER 31--		INCREASE (DECREASE)
	2014	2013	
Receipts:			
Civil Trust Principal	\$ 3,796,643	\$ 4,966,462	\$ (1,169,819)
Civil Court Costs	4,235,886	4,464,113	(228,227)
Criminal Fines and Costs	39,018	42,898	(3,880)
Restitution	8,158	6,166	1,992
Supervisory Fees	-	-	-
Superior Court Clerk Retirement Fund	83	16	67
Other/Misc. Adjustments	288	184	104
TOTAL RECEIPTS	\$ 8,080,076	\$ 9,479,839	\$ (1,399,763)
Disbursements:			
To County Government:			
General Fund:			
Civil Division General Fund	\$ 1,230,452	\$ 1,300,801	\$ (70,349)
Criminal Division General Fund	38,158	41,641	(3,482)
Jail Fund	226	46	181
State Court Suit Service - Civil	1,441,235	1,505,355	(64,120)
Sheriff's Service	900	700	200
Supervisory Fee/Probation Fee	-	-	-
Victim Assistance Fund	114	23	91
To Outside Funds:			
Peace Officer's Annuity	188	37	151
Sheriff's Retirement of GA	83	91	(9)
Library Fund	-	-	-
Magistrate Retirement Fund of GA	183,723	193,698	(9,975)
Clerk's Retirement	1,558	1,900	(343)
State Penalty Assessments	226	46	181
Alternate Dispute Resolution	373,635	396,743	(23,108)
Superior Ct. Clerk Retirement Fund	99,719	105,814	(6,095)
Volunteer Lawyers	149,454	158,697	(9,243)
GA. Indigent Defense Council	-	-	-
Peace Officer & Proces. Ind. Def. Fund/POPIDF	747,496	793,531	(46,034)
Joshua's Law/Driver's Educ. paid to GSCCCA	67	17	51
To Others:			
Trust Funds Under Court Order	3,805,661	4,722,640	(916,980)
Transfer Fees	7,084	5,888	1,196
Restitution	8,551	5,773	2,778
Refunds & Professional Fees	1,839	1,748	90
Other/Misc Adjustments:			
Adjustments/Reconciling Items	398	-	398
Change Fund	-	-	-
TOTAL DISBURSEMENTS	\$ 8,090,766	\$ 9,235,187	\$ (1,144,421)
NET RECEIPTS	(10,690)	244,652	(255,342)
CASH, JANUARY 1	1,004,946	760,295	244,652
CASH, DECEMBER 31	\$ 994,256	\$ 1,004,946	\$ (10,690)