DEKALB COUNTY, GEORGIA



MAGISTRATE COURT

AUDIT REPORT

2014 MAGISTRATE COURT FINANCIALS & AUDIT REPORT

PREPARED BY FINANCE- INTERNAL AUDIT DIVISION





Finance Department Internal Audit

Interim Chief

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

Executive Officer

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,

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

cc:

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

	December 31 2014 2013				INCREASE (DECREASE)		
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

Civil Trust Principal			DECE 2014	MBER	BER 31 2013		INCREASE (DECREASE)	
Civi Civi Civi Costs 4,896,462 4,966,462 Cit (1,60,816) 4,255,866 4,464,131 (222,227) Cirrimal Fines and Costs 38,016 42,988 (3,880) (Receipts:	Epideral Publisher State Control	THE RESERVE TO SERVE THE PARTY OF THE PARTY	A THE PARTY OF THE		-		
Civil Court Costs		\$	3.796.643	\$	4.966.462	\$	(1.169.819)	
Criminal Fines and Costs 8,90.18 42,898 (3,880) (3,880) (3,810) (3,920)		•		*		*		
Restitution								
Superivisory Fees 33 16 67	Restitution							
Superior Court Clerk Retirement Fund Other/Milsc. Adjustments	Supervisory Fees		-		-		-	
TOTAL RECEIPTS	Superior Court Clerk Retirement Fund		83		16		67	
Disbursements: To County Government: General Fund: Seneral Fund: Sen	Other/Misc. Adjustments	***************************************	288		184		104	
To County Government: General Fund: Civil Division General Fund \$1,230,452 \$1,300,801 \$(70,349) Cirininal 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	TOTAL RECEIPTS	\$	8,080,076	\$	9,479,839	\$	(1,399,763)	
To County Government: General Fund: Civil Division General Fund \$1,230,452 \$1,300,801 \$(70,349) Cirininal 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	Disbursements:							
Ceneral Fund: Civil Division General Fund \$ 1,230,452 \$ 1,300,801 \$ (70,349) Civil 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 Fund of GA 183,723 193,698 (9,975) Clerk's Retirement Supervisor 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 67 717 51 To Other: Trust Funds Under Court Order 3,805,661 4,722,640 (916,980) Transfer Fees 7,094 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 1,004,946 760,295 244,655								
Civil Division General Fund \$ 1,230,452 \$ 1,300,801 \$ (70,348) Criminal Division General Fund 38,158 41,641 (3,482) Jail Fund 226 46 181 State Court Suit Service 900 700 200 Sheriff's Service 900 700 200 Supervisory Fee/Probation Fee - - - - - Victim Assistance Fund 188 37 151 -								
Criminal Division General Fund 38,158 41,641 (3,482) Jail Fund 226 44 181 State Court Suit Service 900 700 200 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 - <td< td=""><td></td><td>\$</td><td>1,230,452</td><td>\$</td><td>1,300,801</td><td>\$</td><td>(70,349)</td></td<>		\$	1,230,452	\$	1,300,801	\$	(70,349)	
Jail Fund 226 46 181 181 181 182		•		200				
Sheriff's Service	Jail Fund		226		46			
Supervisory Fee/Probation Fee Victim Assistance Fund	State Court Suit Service - Civil		1,441,235		1,505,355		(64,120)	
Victim Assistance Fund 114 23 91 To Outside Funds: Peace Officer's Annuity 188 37 151 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 Fund of GA 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	Sheriff's Service		900		700		200	
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's 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 Refunds & Professional Fees 1,839 1,748 90 <td></td> <td></td> <td>= 1</td> <td></td> <td>-</td> <td></td> <td>-</td>			= 1		-		-	
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 149,454 156,697 (9,243) GA. Indigent Defense Council - - - - GA. Indigent Defense Council - - - - Peace Officer & Proces. Ind. Def. Fund/POPIDF 747,496 793,531 (46,034) Joshu's'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) Trust Funds Under Court Order 3,551 5,773 <td>Victim Assistance Fund</td> <td></td> <td>114</td> <td></td> <td>23</td> <td></td> <td>91</td>	Victim Assistance Fund		114		23		91	
Sheriff's Retirement of GA	To Outside Funds:							
Library Fund	Peace Officer's Annuity		0.70					
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 <			83		91		(9)	
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: 398 - 398 Adjustments/Reconciling Items 398 - - - TOTAL DISBURSEMENTS \$8,090,766 \$9,235,187 <td< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></td<>			-		-		-	
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)					2000 CO. C.		0.000 1000 1000 1000	
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: 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								
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					Annual Annual Control of the Control			
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								
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								
Peace Officer & Proces. Ind. Def. Fund/POPIDF Joshua's Law/Driver's Educ. paid to GSCCCA 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			149,454		* C * C * C * C * C * C * C * C * C * C		(8,243)	
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			747 496				(46 034)	
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								
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	To Others:							
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			3,805,661		4,722.640		(916.980)	
Restitution Refunds & Professional Fees 8,551 1,839 5,773 2,778 90 Other/Misc Adjustments: Adjustments/Reconciling Items 398 - 398 - 398 60 Change Fund								
Refunds & Professional Fees 1,839 1,748 90 Other/Misc Adjustments: Adjustments/Reconciling Items 398 - 398 Change Fund -	Restitution							
Adjustments/Reconciling Items 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	Refunds & Professional Fees				1,748		90	
Adjustments/Reconciling Items 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	Other Island Adius to mante.							
Change Fund - <th< td=""><td>The state of the s</td><td></td><td>200</td><td></td><td></td><td></td><td>200</td></th<>	The state of the s		200				200	
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			390		-		390	
NET RECEIPTS (10,690) 244,652 (255,342) CASH, JANUARY 1 1,004,946 760,295 244,652	Change Fund							
CASH, JANUARY 1 1,004,946 760,295 244,652	TOTAL DISBURSEMENTS	\$	8,090,766	\$	9,235,187	\$	(1,144,421)	
	NET RECEIPTS		(10,690)		244,652		(255,342)	
CASH, DECEMBER 31 \$ 994,256 \$ 1,004,946 \$ (10,690)	CASH, JANUARY 1		1,004,946		760,295		244,652	
	CASH, DECEMBER 31	\$	994,256	\$	1,004,946	\$	(10,690)	