

DeKALB COUNTY, GEORGIA



PROBATE COURT



AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2014

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance Department
Internal Audit

**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

April 6, 2015

Judge Jeryl Rosh
DeKalb County Probate Judge
556 N. McDonough
Decatur, Ga. 30030

Dear Judge Rosh:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of the Probate 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 Probate Court, DeKalb County, Georgia, 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
Claudette Leak, Administrative Project Manager

CL/AW

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

	---DECEMBER 31,---		INCREASE
	2014	2013	(DECREASE)
Assets			
Cash:			
Operating Account	\$ 200,682	\$ 193,850	\$ 6,832
Change Fund	225	225	-
Trust Fund	141,430	194,133	(52,703)
Legal Services Fund	2,091	3,291	(1,200)
Sheriff Services Fund	895	1,895	(1,000)
Minor Guardian Ad Litem	7,167	4,880	2,287
	<u>352,489</u>	<u>398,274</u>	<u>(45,785)</u>
 Liabilities			
Due DeKalb County:			
DeKalb County General Fund	\$ 739	\$ 34,510	\$ (33,771)
Change Fund	225	225	-
Legal Services Fund	2,091	3,291	(1,200)
Sheriff Services Fund	895	1,895	(1,000)
Clerk of Superior Court	1,436	1,230	206
Others	61,814	51,586	10,228
Trust Fund	141,430	194,133	(52,703)
Citations	4,308	(22,252)	26,560
Commissions	30,790	28,886	1,904
Childrens Trust Funds	4,063	4,093	(30)
Minor Guardian Ad Litem	7,167	4,880	2,287
Indigent Defense Fund	7,425	7,305	120
Georgia Bureau of Investigation	78,463	78,828	(365)
Law Library	1,021	533	488
PASP	10,625	9,132	1,493
Total Liabilities	<u>\$ 352,489</u>	<u>\$ 398,274</u>	<u>\$ (45,785)</u>

EXHIBIT "A"

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2014 AND 2013 - COMPARED

	----- December 31-----		INCREASE (DECREASE)
	2014	2013	
Receipts:			
County Funds:			
Administrator	\$ 122,029	\$ 116,990	\$ 5,039
Guardianship	108,545	115,028	(6,484)
Executor	197,385	207,101	(9,717)
Years Support	16,796	19,391	(2,596)
Certified Copies	119,150	125,165	(6,015)
Pistol Licenses	123,421	122,268	1,153
Marriage Licenses	188,354	180,103	8,251
Miscellaneous	24,240	21,621	2,619
Fingerprints	-	-	-
Photostatic Copies	6,541	9,129	(2,588)
Clerk of Superior Court	1,798	1,842	(44)
Other:			
Sheriff's Fees	11,750	11,868	(118)
Judge's Retirement Fund	44,238	43,492	746
Citations	42,090	38,940	3,150
Commissions	33,479	36,075	(2,596)
Other	5,950	5,437	513
Childrens Trust Fund	66,240	64,515	1,725
Human Resources	16,602	16,428	174
Alternate Dispute Resolution	16,328	16,605	(278)
Indigent Defense Fund	33,720	34,755	(1,035)
Georgia Bureau Of Investigation	215,619	233,120	(17,501)
Law Library	9,462	6,858	2,604
PASP	39,509	39,057	452
Legal Services Fund	33,000	25,050	7,950
Sheriff Services Fund	-	2,022	(2,022.00)
Trust Fund	5,497	100,234	(94,737)
Minor Guardian Ad Litem	29,750	30,625	(875)
Total Receipts	<u>\$ 1,511,490</u>	<u>\$ 1,623,718</u>	<u>\$ (112,229)</u>

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2014 AND 2013 - COMPARED

	----- December 31-----		INCREASE
	2014	2013	(DECREASE)
Disbursements:			
County	940,229	902,148	38,081
Clerk of Superior Court	1,592	2,064	(472)
Other:			-
Sheriff's Fees	1,800	2,025	(225)
Judge's Retirement Fund	44,231	43,579	652
Citations	15,530	60,942	(45,412)
Commissions	31,575	29,900	1,675
Other	5,758	6,028	(270)
Childrens Trust Fund	66,270	64,785	1,485
Human Resources	16,614	16,515	99
Alternative Dispute Resolution	16,238	16,718	(481)
Indigent Defense Fund	33,600	34,890	(1,290)
Georgia Bureau Of Investigation	215,984	224,110	(8,126)
Law Library	8,974	6,818	2,156
PASP	38,016	35,804	2,212
Legal Services Fund	34,200	22,089	12,111
Sheriff Services Fund	1,000	1,200	(200)
Trust Fund	58,201	58,360	(159)
Minor Guardian Ad Litem	27,463	31,979	(4,516)
Total Disbursements	<u>1,557,275</u>	<u>1,559,954</u>	<u>(2,679)</u>
Net Receipts	(45,785)	63,764	(109,550)
Cash January 1	<u>398,274</u>	<u>334,510</u>	<u>63,764</u>
Cash December 31	<u>\$ 352,489</u>	<u>\$ 398,274</u>	<u>\$ (45,785)</u>

EXHIBIT "B"