

DEKALB COUNTY, GEORGIA



DEKALB COUNTY SHERIFF'S OFFICE

AUDIT REPORT

FOR YEAR ENDED DECEMBER 31, 2014

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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Finance Department
Internal Audit & Licensing

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
Vacant

District 6
Kathie Gannon

District 7
Stan Watson

June 18, 2015

Sheriff Jeffrey Mann, Esq.
DeKalb County Sheriff
DeKalb County Sheriff's Office
4415 Memorial Drive

Decatur, GA 30032

Dear Sheriff Mann:

The fiscal books, records and other pertinent documents (Trust and Agency Funds) were examined for the year ended December 31, 2014. These financials are the responsibility of the Sheriff's Office management. Our responsibility is to express an opinion on them 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 (Trust and Agency Funds) are a satisfactory representation of the fiscal operations and condition of the Sheriff's Office, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2014.

Sincerely,

Cornelia Louis

CL/RI

cc:

Board of Commissioners (BOC)
Zach Williams, Executive Assistant/Chief Operating Officer (COO)
Gwen Brown-Patterson, Interim Chief Financial Officer (ICFO), Finance Director
Claudette Leak, Assistant to COO

Dekalb County Sheriff's Office, Georgia
Comparative Statement Of Assets, Liabilities and Fund Balance
As of December 31, 2014 & 2013

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
<u>ASSETS</u>			
Petty Cash	3,800	3,800	-
Operating Fund	7,252	7,734	(482)
Cash Bond	\$3,953,761	4,376,274	(422,513)
Overbid Fund	95,225	95,225	-
GA Sup. Ct. Clerk Coop. Auth.	13,028	2,313	10,715
Other Cash Account	-	-	-
Sub-total Cash	\$ 4,073,065	\$ 4,485,346	(412,280)
Due From Others	\$ 482	\$ 268	-
Total Assests	\$ 4,073,547	\$ 4,485,614	\$ (412,280)
<u>LIABILITIES</u>			
Other Funds			
Cash Bonds			
Bonds	3,954,352	\$ 4,377,133	\$ (422,781)
Other Cash Account	-	-	-
GA Sup. Ct. Clerk Coop. Auth.(GSCCCA)	13,028	2,313	10,715
Minor Trust Fund	-	-	-
Total - other Funds	\$ 3,967,379	\$ 4,379,446	\$ (412,067)
Funds Due to Others			
Overbid Fund/Prin. & Attorney	\$ 97,562.00	97,561	\$ 1
Due to DeKalb County			
Advertizing & Storage	117	117	-
Sheriff's Fees	\$ 6,807	6,808	(1)
Sheriff's Sales Commission	11	11	-
Bond Forfeitures and Jail Fees	(2,129)	(2,129)	-
Petty Cash Fund	3,800	3,800	-
Total Fund - Due Dekalb	\$ 8,606	\$ 106,168	\$ 0
TOTAL LIABILITIES & NET ASSET	\$ 4,073,547	\$ 4,485,614	\$ (412,067)

EXHIBIT "A"

DeKalb County Sheriff's Office, Georgia
Comparative Statement of Cash Receipts and Expenditures
Years Ending December 31, 2014 & 2013

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
<u>RECEIPTS</u>			
Operating Fund			
Sheriff's Fees	103,611	\$ 103,985	\$ (374)
Bond Forfeitures & Jail Fees	445,689	390,407	55,282
Sheriff's Sales Commission	5,752	3,850.00	1,902
Jail Staff & Const. Fund	1,630	900	730
Advertising and Storage	5,880	5,880	-
Overbid Fund/Principal & Attorney	508,840	575,290	(66,450)
State Revenue Assessment	10,160	4,220	5,940
Miscellaneous & Clerk's Fee	-	-	-
Total Operating Fund	\$ 1,081,562	\$1,084,532.00	\$ (2,970)
Other Funds			
Cash Bond:			
Bonds	1,932,946	1,899,768	33,178
GA Sup. Ct. Clerk Coop. Auth.	16,926	21,035	(4,109)
Other Cash Account	-	0	-
Overbid Fund	-	\$ -	-
Total - Other Fund	\$ 1,949,871	\$ 1,920,803	\$ 29,068
Total Receipts	\$ 3,031,434	\$ 3,005,335	\$ 26,099
<u>DISBURSEMENTS</u>			
Operating Fund			
Dekalb County			
Sheriff's Fees	103,764	\$ 104,035	\$ (270.86)
Sheriff's Sales Commission	5,752	3,850	1,902
Bond Forfeitures & Jail Fees	445,689	390,407	55,282
Jail Staff & Const. Fund	1,630	900	730
Others			
Advertising and Storage	5,880	5,880	-
Miscellan Due from Others	(223)	452	(675)
Total Operating Fund	\$ 562,492	\$ 505,524	\$ 56,968
Other Funds			
Cash Bonds			
GA Sup. Ct. Clerk Coop. Auth.	\$6,211	\$ 21,659	\$ (15,448)
State Revenue Assessment	10,160	4,220	5,940
Cash Bonds	\$2,355,797.30	2,723,935	(368,138)
Other Cash Bond Related	-	2,585	(2,585)
Overbid Fund	\$508,840	575,290	(66,450)
Total Other Funds	2,881,008	\$ 3,327,689	\$ (446,681)
Total Disbursements	\$3,443,500	\$ 3,833,213	(\$389,713)
Net Receipts (Disbursements)	(412,067)	(827,878)	\$ 415,811
Cash, January 1, 2014	\$4,485,614	\$ 5,313,492	\$ (827,878)
Cash, December 31, 2014	\$ 4,073,547	\$ 4,485,614	\$ (412,067)