

DeKALB COUNTY, GEORGIA



**STATE COURT PROBATION OFFICE**

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**AUDIT REPORT**

**FOR THE YEAR ENDING DECEMBER 31, 2014**

**PREPARED BY  
INTERNAL AUDIT DIVISION**



**Finance  
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

District 6  
Kathie Gannon

District 7  
Stan Watson

March 20, 2015

The Honorable Judge Wayne Purdom  
DeKalb County State Court Probation Office  
DeKalb County Courthouse  
Decatur, Georgia 30030

Dear Honorable Judge Purdom,

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 Probation'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 exhibits are a satisfactory representation of the fiscal operations and condition of the State Court Probation Office, being reasonably free of material discrepancies and deficiencies as of December 31, 2014.

Sincerely,

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

Cc: Board of Commissioners  
Zachary Williams, Chief Operating Officer/Executive Assistant  
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director  
Claudette Leak, Administrative Project Manager

**DEKALB COUNTY, GEORGIA  
STATE COURT PROBATION OFFICE  
BALANCE SHEET  
DECEMBER 31, 2014 AND 2013 - COMPARED**

	<u>December 31, 2014</u>	<u>December 31, 2013</u>	<u>Increase (Decrease)</u>
<b>Assets:</b>			
<b>Cash</b>			
Operating Account	\$469,547	\$309,400	\$160,147
Change Fund	300	300	-
<b>Total Cash</b>	<u>\$469,847</u>	<u>\$309,700</u>	<u>\$160,147</u>
<b>Due From Others</b>	1,242	24,737	(23,495)
<b>Total Assets</b>	<u><u>\$471,089</u></u>	<u><u>\$334,437</u></u>	<u><u>\$136,652</u></u>
<b>Liabilities:</b>			
<b>Trust &amp; Agency Funds</b>			
State Court Fines & Fees	\$309,911	\$160,177	\$149,733
Magistrate Court Fines & Fees	75	577	(502)
Superior Court Fines & Fees	119,719	24,313	95,406
Restitution	22,528	112,929	(90,401)
Child Support	12,154	24,473	(12,319)
Crime Victim Fund	4,001	6,656	(2,655)
Work Release	660	999	(339)
Due to Others	1,742	4,014	(2,272)
<b>Due to DeKalb County</b>			
Change Fund	300	300	-
<b>Total Liabilities</b>	<u><u>\$471,089</u></u>	<u><u>\$334,437</u></u>	<u><u>\$136,651</u></u>

**EXHIBIT A**

**DEKALB COUNTY, GEORGIA  
STATE COURT PROBATION OFFICE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEARS ENDING DECEMBER 31, 2014 AND 2013 - COMPARED**

	<u>December 31, 2014</u>	<u>December 31, 2013</u>	<u>Increase (Decrease)</u>
<b>Receipts:</b>			
<b>Trust &amp; Agency Funds:</b>			
State Court Cases	\$2,701,986	\$2,621,787	\$80,199
Magistrate Court Cases	2,680	1,207	1,473
Superior Court Cases	373,741	439,859	(66,118)
Due from Others	5,621	6,129	(\$507)
<b>Total Receipts</b>	<u><u>\$3,084,029</u></u>	<u><u>\$3,068,982</u></u>	<u><u>\$15,047</u></u>
<b>Disbursements:</b>			
<b>Trust &amp; Agency Funds:</b>			
State Court Fines & Fees	\$2,267,965	\$2,443,804	(\$175,839)
Magistrate Court Fines & Fees	3,157	631	2,526
Superior Court Fines & Fees	297,643	165,380	132,263
Child Support	211,619	241,787	(30,169)
Restitution	88,143	144,412	(56,269)
Crime Victim Fund	47,959	50,741	(2,783)
Work Release	7,397	7,788	(391)
Fees & Refunds	-	3,306	(3,306)
<b>Total Disbursements</b>	<u><u>\$2,923,882</u></u>	<u><u>\$3,057,849</u></u>	<u><u>(\$133,967)</u></u>
<b>Net Receipts (Disbursements)</b>	<u><u>\$160,147</u></u>	<u><u>\$11,133</u></u>	<u><u>\$149,014</u></u>
<b>Cash, January 01</b>	<u><u>\$309,400</u></u>	<u><u>\$298,267</u></u>	<u><u>\$11,133</u></u>
<b>Cash, December 31</b>	<u><u>\$469,547</u></u>	<u><u>\$309,400</u></u>	<u><u>\$160,147</u></u>

**EXHIBIT B**