

DeKALB COUNTY, GEORGIA



**STATE COURT PROBATION OFFICE**

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**MANAGEMENT LETTER**

**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**

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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

Date: March 20, 2015  
To: The Honorable Judge Wayne Purdom  
From: Cornelia Louis, Deputy Director of Finance-Internal Audit  
Subject: State Court Probation Office  
Re: 2014 Management Letter

**General Information**

Internal Audit has reviewed the financial records (agency funds) of the State Court Probation Office (SCPO) for the calendar year 2014. Issued separately from this report is an audit report that includes financial statements and our opinion as to their reasonableness and reliability. The comment covered in this report addresses operational aspects of SCPO's record system.

**Comment – JustWare Reconciliation**

During 2011, SCPO changed their record-keeping system from the mainframe system to the JustWare system. This is a real-time system which does not create an "audit-friendly" historical record (e.g. a report as of the month-end generated on the last day may differ from a month-end report generated two days later due to adjustments after the end of the month). This can cause difficulties due to the possible duplication of adjustments.

**Recommendation**

We recommend that SCPO generate month-end and other "as of" reports on the last day of that period.

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

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  
Willie Hopkins, Chief Probation Officer