

DeKALB COUNTY, GEORGIA



Alternative Dispute Resolution

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2008

PREPARED BY
INTERNAL AUDIT DIVISION



DeKalb

County

1300 Commerce Drive, Decatur, Georgia 30030

(404) 371-2977

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Department of Finance

Internal Audit and Licensing

March 3, 2009

The Honorable Judge Cynthia J. Becker
DeKalb County Alternative Dispute Resolution Program (ADR)
DeKalb County Courthouse
Decatur, GA 30030

Dear Judge Becker:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2008. These financials are the responsibility of the ADR'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 operation and conditions of the DeKalb County Alternative Dispute Resolution Trust Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2008.

Sincerely,

Eugene O'Mard

Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, GA

cc: Cathy W. McCumber, Secretary-Treasurer
Dr. Michael J. Bell, Chief Financial Officer

**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2008 AND 2007 - COMPARED**

	2008	2007	Increase (Decrease)
<u>ASSETS</u>			
Cash In Bank:			
Operating	\$ 448,424	\$ 920,152	\$ (471,728)
Investment: Certificate	515,500	494,901	20,599
Account Receivables:			
State Court	37,763	37,755	8
Magistrate Court	8,895	9,945	(1,050)
Clerk of Superior Court	3,878	1,010	2,868
Probate Court	1,410	1,200	210
Room Rental	-	75	(75)
Sanction Fees	-	38	(38)
Total Assets	\$ 1,015,869	\$ 1,465,075	\$ (449,206)
 <u>LIABILITIES and FUND BALANCE</u>			
Due DeKalb County	155,986	654,096	(498,110)
Fund Balance	859,883	810,979	48,904
Total Liabilities and Fund Balance	\$ 1,015,869	\$ 1,465,075	\$ (449,206)

Exhibit "A"

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS DECEMBER 31, 2008 AND 2007 - COMPARED

	2008	2007	Increase (Decrease)
REVENUES			
State Court	\$ 508,312.50	\$ 485,880.00	\$ 22,432.50
Magistrate Court	113,700	111,795	1,905
Clerk of Superior Court	55,795	52,483	3,312
Probate Court	18,225	18,990	(765)
Interest :			
Operating Acct.	14,387	34,723	(20,337)
Certificate	20,599	21,782	(1,183)
DHR Fees	3,240	15,864	(12,624)
Room Rental	525	553	(28)
Sanction Fees	233	860	(627)
Training Fees	-	-	-
Mediation Fees	75	-	75
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Total Revenues	\$ 735,090.75	\$ 742,929.00	\$ (7,839.25)
EXPENDITURES			
DeKalb County	682,735	654,096	28,639
Bond Premium	3,255	3,255	-
Bank Commercial Charge	40	59	(19)
Miscellaneous	158	963	(805)
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	\$ 686,187.52	\$ 658,374.00	\$ 27,814.52
Net Revenue	48,903	84,555	(35,652)
Fund Balance, January 1,	<hr/>	<hr/>	<hr/>
	810,979	726,424	84,555
Fund Balance, December 31,	<hr/>	<hr/>	<hr/>
	\$ 859,883	\$ 810,979	\$ 48,903

Exhibit "B"