

DeKALB COUNTY, GEORGIA



LAW LIBRARY

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

Fax (404) 371-2055

Department of Finance

Internal Audit and Licensing

March 3, 2009

Ms. Cathy W. McCumber, Treasurer/Court Administrator
DeKalb County Law Library
DeKalb County Courthouse
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2008. These financials are the responsibility of the Law Library'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 satisfactory representations of the fiscal operations and condition of the DeKalb County Law Library Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2008.

Sincerely,

Eugene O'Mard
Deputy Finance Director, Internal Audit & Licensing
DeKalb County, Georgia

cc: Dr. Michael J. Bell, Chief Financial Officer

DEKALB COUNTY, GEORGIA
LAW LIBRARY
BALANCE SHEET
DECEMBER 31, 2008 AND 2007 - COMPARED

	December 31,		INCREASE
<u>ASSETS</u>	<u>2008</u>	<u>2007</u>	<u>(DECREASE)</u>
Cash:			
Operating Account	\$ 173,433	\$ 54,465	\$ 118,968
Savings/Other	165,323	162,822	2,501
Accounts Receivable:			
Due From:			
Superior Court	2,197	-	2,197
State Court	10,070	5,034	5,036
Magistrate Court	-	1,326	(1,326)
Probate Court	564	286	278
Others	64		64
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Total Assets	<u>\$ 351,651</u>	<u>\$ 223,933</u>	<u>\$ 127,717</u>
 <u>LIABILITIES</u>			
Accounts Payable	\$ 71,382	\$ 4,325	\$ 67,057
Fund Balance	280,269	219,609	60,660
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Total Liabilities	<u>\$ 351,651</u>	<u>\$ 223,933</u>	<u>\$ 127,717</u>

EXHIBIT "A"

DEKALB COUNTY, GEORGIA
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDING DECEMBER 31, 2008 AND 2007 - COMPARED

<u>REVENUES</u>	<u>2008</u>	<u>2007</u>	<u>INCREASE (DECREASE)</u>
Superior Court	\$ 41,126	\$ 10,076	\$ 31,050
State Court	135,395	64,784	70,611
Magistrate Court	0	14,906	(14,906)
Probate Court	7,562	4,771	2,791
Interest	4,479	9,001	(4,522)
Miscellaneous	4,122	5,125	(1,003)
Supreme Court of Ga	0	600	(600)
 Total Revenues	 <u>\$ 192,684</u>	 <u>\$ 109,263</u>	 <u>\$ 83,421</u>
 <u>EXPENDITURES</u>			
Salary - Librarian	55,553	3,875	51,678
Salary - Taxes and Benefits	12,591	1,666	10,925
Reference Materials	58,339	61,428	(3,089)
Supplies and Equipment	3,761	-	3,761
Miscellaneous	1,781	489	1,292
 Total Expenditures	 <u>\$ 132,024</u>	 <u>\$ 67,458.00</u>	 <u>\$ 64,566</u>
 Net Revenue	 60,661	 41,805	 18,856
Fund Balance, January 1	219,609	177,804	41,805
 Fund Balance, December 31	 <u>\$ 280,269</u>	 <u>\$ 219,609</u>	 <u>\$ 60,661</u>

EXHIBIT "B"