

DeKALB COUNTY, GEORGIA



PROBATE COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2008

PREPARED BY
INTERNAL AUDIT DIVISION



DeKalb County



1300 Commerce Drive, Decatur, Georgia 30030
(404) 687-3735
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Department of Finance

Internal Audit and Licensing

March 12, 2009

The Honorable Judge Jeryl Debra Rosh
Probate Court of DeKalb County
DeKalb County Courthouse
Decatur, Georgia 30030

Judge Jeryl Debra Rosh:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2008. These financials are the responsibility of the Probate Court'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 Probate Court, 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, Georgia

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

**DEKALB COUNTY, GEORGIA
PROBATE COURT
BALANCE SHEET
DECEMBER 31, 2008 AND 2007 - COMPARED**

	---DECEMBER 31,---		INCREASE
	2008	2007	(DECREASE)
Assets			
Cash:			
Operating Account	\$ 154,382	\$ 118,528	\$ 35,854
Change Fund	225	225	-
Trust Fund	422,704	293,292	129,412
Legal Services Fund	4,874	8,480	(3,606)
Sheriff Services Fund	1,205	130	1,075
Minor Guardian Ad Litem	8,234	11,310	(3,076)
	<u>591,625</u>	<u>431,965</u>	<u>159,660</u>
Liabilities			
Due DeKalb County:			
DeKalb County General Fund	\$ 53,000	\$ 52,370	\$ 630
Change Fund	225	225	-
Legal Services Fund	4,874	8,480	(3,606)
Sheriff Services Fund	1,205	130	1,075
Clerk of Superior Court	2,198	2,058	140
Others	14,182	8,947	5,235
Trust Fund	422,704	293,292	129,412
Citations	7,298	2,014	5,284
Commissions	17,740	13,827	3,913
Childrens Trust Funds	1,980	1,695	285
Minor Guardian Ad Litem	8,234	11,310	(3,076)
Indigent Defense Fund	10,650	6,795	3,855
Georgia Bureau of Investigation	46,740	30,524	16,216
Law Library	592	295	297
	<u>591,625</u>	<u>431,965</u>	<u>159,660</u>
Total Liabilities	<u>\$ 591,625</u>	<u>\$ 431,965</u>	<u>\$ 159,660</u>

EXHIBIT "A"

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2008 AND 2007 - COMPARED

	----- December 31-----		INCREASE
	2008	2007	(DECREASE)
Receipts:			
County Funds:			
Administrator	\$ 121,480	\$ 139,857	\$ (18,378)
Guardianship	126,533	133,224	(6,691)
Executor	171,662	172,107	(445)
Years Support	16,620	16,190	430
Certified Copies	79,405	78,371	1,034
Pistol Licenses	73,565	43,587	29,978
Marriage Licenses	116,323	116,762	(439)
Miscellaneous	20,161	28,584	(8,423)
Fingerprints	-	-	-
Photostatic Copies	3,360	4,574	(1,214)
Clerk of Superior Court	2,531	2,328	203
Other:			
Sheriff's Fees	6,325	8,473	(2,148)
Judge's Retirement Fund	44,449	43,124	1,325
Citations	43,830	46,379	(2,549)
Commissions	37,673	33,151	4,522
Other	4,438	6,379	(1,941)
Childrens Trust Fund	71,730	69,885	1,845
Human Resources	15,641	9,387	6,254
Alternate Dispute Resolution	18,300	19,028	(728)
Indigent Defense Fund	39,270	39,120	150
Georgia Bureau Of Investigation	100,058	71,526	28,532
Law Library	7,581	4,780	2801
Legal Services Fund	18,750	31,250	(12,500)
Sheriff Services Fund	1,500	1,500	-
Trust Fund	139,778	137,054	2,724
Minor Guardian Ad Litem	52,750	57,750	(5,000)
Total Receipts	<u>\$ 1,333,712</u>	<u>\$ 1,314,366</u>	<u>\$ 19,346</u>

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2008 AND 2007 - COMPARED

	----- December 31-----		INCREASE (DECREASE)
	2008	2007	
Disbursements:			
County	728,506	734,411	(5,905)
Clerk of Superior Court	2,391	2,391	-
Other:			-
Sheriff's Fees	425	8,108	(7,683)
Judge's Retirement Fund	44,256	42,851	1,405
Citations	38,520	49,745	(11,225)
Commissions	33,760	33,044	716
Other	5,730	5,680	50
Childrens Trust Fund	71,445	72,840	(1,395)
Human Resources	15,447	9,537	5,910
Alternative Dispute Resolution	18,060	19,230	(1,170)
Indigent Defense Fund	35,415	39,870	(4,455)
Georgia Bureau Of Investigation	83,842	68,841	15,001
Law Library	7,284	4,485	2,799
Legal Services Fund	22,356	29,144	(6,788)
Sheriff Services Fund	425	3,725	(3,300)
Trust Fund	10,366	50,744	(40,378)
Minor Guardian Ad Litem	55,825	55,835	(10)
	<u>1,174,053</u>	<u>1,230,480</u>	<u>(56,428)</u>
Net Receipts	159,660	83,886	75,774
Cash January 1	<u>431,965</u>	<u>348,079</u>	<u>83,886</u>
Cash December 31	<u>\$ 591,625</u>	<u>\$ 431,965</u>	<u>\$ 159,660</u>

EXHIBIT "B"