

DEKALB COUNTY, GEORGIA



STATE COURT AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2008

PREPARED BY
INTERNAL AUDIT DIVISION

DEKALB COUNTY, GEORGIA



Department of Finance
INTERNAL AUDIT AND LICENSING

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030
Phone 404-371-2977, Fax 404-371-2055

February 26, 2009

The Honorable Edward E. Carriere, Jr.
State Court of DeKalb County
DeKalb County Courthouse
Decatur, GA 30030

Dear Honorable Judge Carriere:

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

Sincerely,

A handwritten signature in cursive script, appearing to read 'Eugene O'Mard'.

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

Cc: Betty Sanders, Clerk of State Court
Dr. Michael J. Bell, Chief Financial Officer

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

	December 31		Increase (Decrease)
	2008	2007	
Assets:			
Cash:			
Civil Division	\$ 1,321,181	\$ 1,050,596	\$ 270,585
Criminal Division	412,901	269,519	143,382
Fidelity Bank (For Credit Card Transactions)	52	52	0
Change Fund	1,550	1,550	0
Total Assets	\$ 1,735,683	\$ 1,321,717	\$ 413,966
Liabilities:			
Due to County Government:			
General Fund	\$ 102,488	\$ 29,492	\$ 72,996
Jail Fund	12,581	3,254	9,327
Drug Assessment Fund	1,444	750	694
Supervisory Fee	70,384	29,966	40,418
Victim Assistance	4,789	1,307	3,482
Brain & Spinal Injury Trust Fund	5,104	1,102	4,002
Joshua's Law/Driver's Ed.	4,028	867	3,161
Public Defender's Fee	50	100	(50)
Crime Lab Fees	1,900	400	1,500
Change Fund	1,550	1,550	0
Due to Outside Funds:			
Peace Officer's Annuity	6,977	1,732	5,245
Sheriff's Retirement	475	128	347
State Penalty Assessments	9,086	2,236	6,850
Crime Victim Fund	2,286	413	1,873
Superior Ct. Clerk Retirement	529	135	394
Interest Earned to GSCCCA	15	0	15
Peace Off. & Prosec. Ind. Def. Fund (POPIDF)/G.S.C.C.A.	12,961	2,755	10,206
Due to Others:			
Trust Funds Under Court Order	1,498,029	1,245,530	252,499
Fidelity Bank (Credit Card Transactions)	52	0	52
Total Liabilities	\$ 1,735,683	\$ 1,321,717	\$ 413,966

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
STATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDING
DECEMBER 31, 2008 AND 2007**

	December		Increase (Decrease)
	2008	2007	
Receipts:			
Trust Principal	\$ 8,505,442	\$ 7,613,058	\$ 892,384
Court Cost	7,102,645	6,640,225	462,420
Criminal Fines and Costs	1,852,659	1,475,567	377,093
Restitution	250	-	250
State Penalty Assessments	117,422	90,833	26,589
Supervisory Fees	914,071	802,400	111,671
Brain & Spinal Injury Trust Fund	58,674	45,794	12,880
Crime Lab Fees	23,257	18,354	4,904
Superior Ct. Clerk Retirement Fund	7,023	5,291	1,732
Work Release Fund	16,207	27,662	(11,455)
DUI Program	3,850	3,170	680
Joshua's Law/Driver's Education Fund	50,981	38,556	12,425
Public Defender's Fee	4,420	1,450	2,970
Other/Misc. ⁽¹⁾	163	13	150
Total Receipts	\$ 18,657,063	\$ 16,762,372	\$ 1,894,691
Disbursements:			
To County Government:			
General Fund:			
Civil Division	\$ 5,232,996	\$ 4,919,103	\$ 313,892
Criminal Division	1,224,740	1,113,607	111,132
Jail Fund	145,136	128,215	16,921
Drug Assessment	23,340	20,047	3,293
Supervisory Fee	873,653	815,023	58,629
Victim Assistance	60,242	54,090	6,152
Brain & Spinal Injury Trust Fund	54,672	47,663	7,010
Crime Lab Fees/Probation	21,757	19,254	2,504
Work Release Program	15,252	29,652	(14,400)
DUI Program	3,850	3,170	680
Joshua's Law/Driver's Education Fund	47,819	40,562	7,257
Public Defender's Fee	4,470	1,350	3,120
To Outside Funds:			
Peace Officer's Annuity	78,943	67,399	11,545
Sheriff's Retirement	5,921	5,082	839
State Penalty Assessments	110,572	96,120	14,451
DeKalb Volunteer Lawyers	135,550	129,568	5,982
Law Library Fund	135,395	64,784	70,611
Clerk's Retirement Fund	4,244	4,018	226
Crime Victim Fund	25,000	21,749	3,251
Alternative Dispute Resolution	508,313	485,880	22,433
Superior Ct. Clerk Retirement	74,404	70,376	4,028
Department of Public Safety-Motorcycle Unit	11,105	-	11,105
Interest Earned to G.S.C.C.A	77	-	77
Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	1,162,710	1,092,672	70,038
To Others:			
Trust Funds Under Court Order	8,244,547	7,355,376	889,170
Cost Transferred to Trust	370	1,145	(775)
Miscellaneous/Cost Disbursed/Nova Fees	28,981	15,571	13,411
Refund of Costs	809	329	480
Restitution	250	-	250
Other/Misc. ⁽¹⁾	7,981	-	7,981
Total Disbursements	\$ 18,243,096	\$ 16,601,803	\$ 1,641,293
Net Receipts	413,967	160,569	253,398
Cash, January 1	1,321,717	1,161,148	160,569
Cash, December 31	\$ 1,735,683	\$ 1,321,717	\$ 413,967

Other/Misc. ⁽¹⁾ - adjusting entries related to costs disbursed, interest earned, NSF/uncollectible checks, & minor bookkeeping errors.

EXHIBIT "B"