

DeKALB COUNTY, GEORGIA



STATE COURT PROBATION OFFICE

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AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2008

PREPARED BY  
INTERNAL AUDIT DIVISION

# DeKalb



# County

1300 Commerce Drive, Decatur, Georgia 30030  
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Department of Finance

Internal Audit and Licensing

April 29, 2009

The Honorable Judge Edward Carriere  
DeKalb County State Court Probation Office  
DeKalb County Courthouse  
Decatur, Georgia 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 Probation'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.

We were unable to validate the balance in the Allowance for Doubtful Accounts because this account does not differentiate prior year and current year arrearages.

In our opinion, except for the Allowance for Doubtful Accounts, the accompanying financial statements and exhibits are a satisfactory representation of the fiscal operations and condition of the State Court Probation Office, 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

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

	<u>December 31, 2008</u>	<u>December 31, 2007</u>	<u>Increase (Decrease)</u>
<b>Assets:</b>			
<b>Cash</b>			
Operating Account	\$1,740,708	\$2,237,426	(\$496,718)
Interest Bearing Account	0	0	0
Change Fund	300	300	-
<b>Total Cash</b>	<b>\$1,741,008</b>	<b>\$2,237,726</b>	<b>(\$496,718)</b>
<b>Due From Others</b>	<b>23,311</b>	<b>13,903</b>	<b>9,408</b>
<b>Total Assets</b>	<b><u>\$1,764,319</u></b>	<b><u>\$2,251,629</u></b>	<b><u>(\$487,310)</u></b>
<b>Liabilities:</b>			
<b>Trust &amp; Agency Funds</b>			
State Court Fines & Fees	\$1,479,024	\$1,889,262	(\$410,238)
Magistrate Court Fines & Fees	4,405	3,962	443
Superior Court Fines & Fees	161,305	227,517	(66,212)
Restitution	70,911	77,924	(7,013)
Child Support	7,455	14,906	(7,451)
Crime Victim Fund	17,448	21,804	(4,356)
Work Release	160	2,050	(1,890)
Due to Others	23,311	13,903	9,408
<b>Due to DeKalb County</b>			
Change Fund	300	300	-
<b>Total Liabilities</b>	<b><u>\$1,764,319</u></b>	<b><u>\$2,251,629</u></b>	<b><u>(\$487,310)</u></b>

EXHIBIT A

**DEKALB COUNTY, GEORGIA  
STATE COURT PROBATION OFFICE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEARS ENDING DECEMBER 31, 2008 AND 2007 - COMPARED**

	<u>December 31, 2008</u>	<u>December 31, 2007</u>	<u>Increase (Decrease)</u>
<b>Receipts:</b>			
<b>Trust &amp; Agency Funds:</b>			
State Court Cases	\$2,827,275	\$3,314,323	(\$487,048)
Magistrate Court Cases	5,730	6,806	(1,076)
Superior Court Cases	283,164	317,654	(34,490)
Interest	0	12	(12)
<b>Total Receipts</b>	<u><u>\$3,116,169</u></u>	<u><u>\$3,638,795</u></u>	<u><u>(\$522,626)</u></u>
<b>Disbursements:</b>			
<b>Trust &amp; Agency Funds:</b>			
State Court Fines & Fees	\$2,673,177	\$2,204,087	\$469,090
Magistrate Court Fines & Fees	2,414	4,947	(2,533)
Superior Court Fines & Fees	252,622	189,374	63,248
Restitution	143,289	114,797	28,492
Child Support	457,136	570,911	(113,775)
Crime Victim Fund	58,635	52,506	6,130
Work Release	16,207	27,662	(11,455)
Merchant Fees	9,408	9,854	(446)
<b>Total Disbursements</b>	<u><u>\$3,612,888</u></u>	<u><u>\$3,174,138</u></u>	<u><u>\$438,750</u></u>
<b>Net Receipts (Disbursements)</b>	<u><u>(\$496,719)</u></u>	<u><u>\$464,657</u></u>	<u><u>(\$961,376)</u></u>
<b>Cash, January 01</b>	<u><u>\$2,237,426</u></u>	<u><u>\$1,772,769</u></u>	<u><u>\$464,657</u></u>
<b>Cash, December 31</b>	<u><u>\$1,740,708</u></u>	<u><u>\$2,237,426</u></u>	<u><u>(\$496,718)</u></u>

EXHIBIT B