

# DeKALB COUNTY, GEORGIA



Alternative Dispute Resolution

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AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2009

PREPARED BY  
INTERNAL AUDIT DIVISION

# DeKalb

1300 Commerce Drive, Decatur, Georgia  
(404) 371-2977



# County

30030

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Department of Finance

Internal Audit and Licensing

March 29, 2010

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, 2009. 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, 2009.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene O'Mard", is written over a horizontal line.

Eugene O'Mard

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

cc: Keith Barker, Chief Operating Officer/Executive Assistant  
Dr. Michael J. Bell, Chief Financial Officer  
Cathy W. McCumber, Treasurer/Court Administrator

**DEKALB COUNTY, GEORGIA  
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND  
BALANCE SHEET  
DECEMBER 31, 2009 AND 2008 - COMPARED**

	2009	2008	Increase (Decrease)
<b><u>ASSETS</u></b>			
Cash In Bank:			
Operating	\$ 263,041	\$ 448,424	\$ (185,383)
Investment: Certificate	838,402	515,500	322,902
Account Receivables:			
State Court	35,873	37,763	(1,891)
Magistrate Court	13,718	8,895	4,823
Clerk of Superior Court	4,688	3,878	810
Probate Court	1,320	1,410	(90)
Total Assets	<u>\$ 1,157,042</u>	<u>\$ 1,015,869</u>	<u>\$ 141,172</u>
<b><u>LIABILITIES and FUND BALANCE</u></b>			
Due DeKalb County	430,828	155,986	274,842
Fund Balance	<u>726,214</u>	<u>859,883</u>	<u>(133,669)</u>
Total Liabilities and Fund Balance	<u>\$ 1,157,042</u>	<u>\$ 1,015,869</u>	<u>\$ 141,174</u>

Exhibit "A"

**DEKALB COUNTY, GEORGIA**  
**ALTERNATIVE DISPUTE RESOLUTION TRUST FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEARS DECEMBER 31, 2009 AND 2008 - COMPARED**

	2009	2008	Increase (Decrease)
<b><u>REVENUES</u></b>			
State Court	\$ 444,683	\$ 508,313	\$ (63,631)
Magistrate Court	136,305	113,700	22,605
Clerk of Superior Court	57,578	55,795	1,783
Probate Court	15,983	18,225	(2,243)
Interest :			
Operating Acct.	209	14,387	(14,178)
Certificates	22,935	20,599	2,336
DHR Fees	-	3,240	(3,240)
Room Rental	-	525	(525)
Sanction Fees	173	233	(60)
Mediation Fees	-	75	(75)
Total Revenues	<u>\$ 677,866</u>	<u>\$ 735,091</u>	<u>\$ (57,227)</u>
<b><u>EXPENDITURES</u></b>			
DeKalb County	773,610	682,735	90,875
Bond Premium	1,775	3,255	(1,480)
Bank Commercial Charge	40	40	-
Miscellaneous	36,110	158	35,952
	<u>\$ 811,535</u>	<u>\$ 686,188</u>	<u>\$ 125,347</u>
Net Revenue	(133,669)	48,903	(182,572)
Fund Balance, January 1,	<u>859,883</u>	<u>810,979</u>	<u>48,904</u>
Fund Balance, December 31,	<u>\$ 726,214</u>	<u>\$ 859,883</u>	<u>\$ (133,668)</u>

Exhibit "B"