

# DeKALB COUNTY, GEORGIA



CLERK OF SUPERIOR COURT

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AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2009

PREPARED BY  
INTERNAL AUDIT DIVISION

# DeKalb



# County

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

Internal Audit and Licensing

April 30, 2010

Ms. Linda Carter  
DeKalb County Clerk of Superior Court  
DeKalb County Courthouse  
Decatur, Georgia 30030

Dear Ms. Carter:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2009. These financials are the responsibility of the Clerk of Superior 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 Clerk of Superior Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2009.

Sincerely,

A handwritten signature in cursive script, reading "Eugene O'Mard", is written over a horizontal line.

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

Cc: Keith Barker, Chief Operating Officer and Executive Assistant  
Dr. Michael J. Bell, Chief Financial Officer

EO/CL

**DEKALB COUNTY, GEORGIA  
CLERK OF SUPERIOR COURT  
COMPARATIVE BALANCE SHEET  
December 31, 2009**

	December 31 2009	December 31 2008	Variance
<b>ASSETS:</b>			
Trust Funds	\$ 4,167,735	\$ 3,871,233	\$ 296,502
GPDSC	6,252	4,605	1,647
Intangible Recording Tax	111,482	114,747	(3,265)
Real Estate Transfer Tax	-	-	(0)
General Operating	-	2,303	(2,303)
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
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Subtotal	4,286,913	3,994,334	292,580
Due from Others	27,425 <sup>1</sup>	21,085	6,341
	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>	<u><u>\$ 4,314,339</u></u>	<u><u>\$ 4,015,418</u></u>	<u><u>\$ 298,921</u></u>

**LIABILITIES**

Trust Funds	\$ 4,185,304	\$ 3,888,802	\$ 296,502
GPDSC	6,252	4,605	1,647
Intangible Recording Tax	112,713	114,747	(2,033)
Real Estate Transfer Tax	-	-	(0)
General Operating	8,625 <sup>2</sup>	5,819	2,805
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<u><u>\$ 4,314,339</u></u>	<u><u>\$ 4,015,418</u></u>	<u><u>\$ 298,921</u></u>

<sup>1</sup> Missing funds of \$17,569 from Court Registry 2004 not recovered as of year ended 2009, duplicate entry resulting in a disbursement in excess of \$8,240.25 and other miscellaneous return checks and adjustments.

<sup>2</sup> Duplicate entry resulting in a disbursement in excess of \$8,240.25 and other miscellaneous return checks and adjustments.

**EXHIBIT "A"**

**DEKALB COUNTY, GEORGIA**  
**CLERK OF SUPERIOR COURT**  
**COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

	<u>2009</u>	<u>2008</u>	<u>Variance</u>
<b>RECEIPTS</b>			
Trust Fund			
GPDSC	\$ 1,647	\$ 3,155	\$ (1,508)
Interest Bearing & Escrow	5,281,808	8,034,501	(2,752,694)
Real Estate Transfer Tax	2,177,085	3,597,662	(1,420,577)
Intangible Recording Tax	11,943,285	13,010,775	(1,067,491)
Due DeKalb Co - Gen Operating			
Clerk Costs	3,461,150	3,296,132	165,018
U.C.C	15,066	26,596	(11,530)
FIFA	-	-	-
Jail Fees	1,821	28,281	(26,460)
Criminal Fines	128,756	880,384	(751,629)
(Other - Brain & Spinal Fees)	-	-	-
Total Receipts	<u>\$ 23,010,616</u>	<u>\$ 28,877,486</u>	<u>\$ (5,866,870)</u>
<b>DISBURSEMENTS</b>			
Trust Fund			
GPDSC	\$ -	\$ -	\$ -
Interest Bearing & Escrow	4,985,306	7,838,513	(2,853,207)
Real Estate Transfer Tax	2,177,085	4,432,062	(2,254,977)
Intangible Recording Tax			
County	4,540,522	5,094,663	(554,141)
State	72,787	85,622	(12,835)
Board of Education	5,516,214	6,152,120	(635,906)
City(s)	1,740,784	1,565,533	175,251
Other	75,011	93,734	(18,724)
Due DeKalb Co - Gen Operating			
Clerk Costs	2,589,852	3,120,224	(530,372)
Criminal:			
Jail Fund	-	28,281	(28,281)
Sheriff's Services	59,250	51,150	8,100
Clerk's Retirement Fund	121,837	117,269	4,568
Sheriff's Retirement Fund	13,093	19,307	(6,214)
Peace Officers' Annuity & Benefit Fund	7,956	42,598	(34,642)
Child Abuse	13,935	13,655	280
Law Library Fund	34,720	40,418	(5,698)
Alternative Dispute Resolution Fund	57,578	52,553	5,025
Clerk Cooperative Authority - UCC	15,825	19,495	(3,670)
Clerk Cooperative Authority - Real Prop	489,105	533,200	(44,095)
Clerk Cooperative Authority - Notary	5,228	5,880	(652)
Other	201,887	185,060	16,827
Total Disbursements	<u>\$ 22,717,974</u>	<u>\$ 29,491,336</u>	<u>\$ (6,773,361)</u>
Net Receipts (Disbursements)	292,642	(613,850)	906,492
Cash, January 01	<u>3,994,333</u>	<u>4,608,183</u>	<u>(613,850)</u>
Cash, December 31	<u>\$ 4,286,975</u>	<u>\$ 3,994,333</u>	<u>\$ 292,642</u>

**EXHIBIT "B"**