

# DeKALB COUNTY, GEORGIA



LAW LIBRARY

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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

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Department of Finance

Internal Audit and Licensing

March 29, 2010

Ms. Cathy W. McCumber, Treasurer/Court Administrator  
DeKalb County Law Library  
DeKalb County Courthouse  
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2009. These financials are the responsibility of the Law Library'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 Law Library Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2009.

Sincerely,

Eugene O'Mard

Deputy Finance Director, Internal Audit & Licensing  
DeKalb County, Georgia

cc: Keith Barker, Chief Operating Officer/ Executive Assistant  
Dr. Michael J. Bell, Chief Financial Officer

**DEKALB COUNTY, GEORGIA  
LAW LIBRARY  
BALANCE SHEET  
DECEMBER 31, 2009 AND 2008 - COMPARED**

	December 31,		INCREASE (DECREASE)
	<u>2009</u>	<u>2008</u>	
<u>ASSETS</u>			
Cash:			
Operating Account	\$ 186,963	\$ 173,433	\$ 13,530
Savings/Other	65,450	165,323	(99,873)
CD's	100,801	-	100,801
Accounts Receivable:			
Due From:			
Superior Court	2,516	2,197	319
State Court	9,566	10,070	(504)
Probate Court	568	564	4
Others	-	64	(64)
Total Assets	<u>\$ 365,864</u>	<u>\$ 351,651</u>	<u>\$ 14,210</u>
 <u>LIABILITIES</u>			
Accounts Payable	\$ 70,443	\$ 71,382	\$ (939)
Fund Balance	<u>295,421</u>	<u>280,270</u>	<u>15,151</u>
Total Liabilities	<u>\$ 365,864</u>	<u>\$ 351,651</u>	<u>\$ 14,211</u>

**EXHIBIT "A"**

**DEKALB COUNTY, GEORGIA  
LAW LIBRARY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2008 - COMPARED**

	<u>2009</u>	<u>2008</u>	<u>INCREASE (DECREASE)</u>
<b><u>REVENUES</u></b>			
Superior Court	\$ 34,720	\$ 41,126	\$ (6,406)
State Court	118,582	135,395	(16,813)
Probate Court	6,529	7,562	(1,033)
Interest	1,762	4,479	(2,717)
Miscellaneous	6,166	4,122	2,044
Total Revenues	<u>\$ 167,759</u>	<u>\$ 192,684</u>	<u>\$ (24,925)</u>
<b><u>EXPENDITURES</u></b>			
Salary - Librarian	83,167	55,553	27,614
Salary - Taxes and Benefits	2,124	12,591	(10,467)
Reference Materials	63,671	58,339	5,332
Supplies and Equipment	3,113	3,761	(648)
Miscellaneous	532	1,781	(1,249)
Total Expenditures	<u>\$ 152,607</u>	<u>\$ 132,024</u>	<u>\$ 20,583</u>
Net Revenue	15,151	60,661	(45,507)
Fund Balance, January 1	<u>280,270</u>	<u>219,609</u>	<u>60,661</u>
Fund Balance, December 31	<u>\$ 295,421</u>	<u>\$ 280,270</u>	<u>\$ 15,154</u>

**EXHIBIT "B"**