



DeKalb

County

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Department of Finance

Internal Audit and Licensing

March 29, 2010

To: Cathy McCumber, Treasurer/Court Administrator
From: Deputy Director of Finance, Internal Audit & Licensing
Subject: Law Library
Re: 2009 Management Report

General Information

Internal Audit has reviewed the financial records of Law Library for the period of January 1, 2009 and ending December 31, 2009. These records are summarized in our annual audit report on Law Library. The Deficiencies and Recommendations below address the financial operations of Law Library.

Deficiency 1-Bank Deposits

Deposits of \$636 and \$374 were erroneously made to the Alternative Dispute Resolution account instead of to the Law Library's account.

Recommendation

We recommend that Alternative Dispute Resolution remit the two amounts totaling \$1010 back to Law Library to correct this error. As of report date, management has complied with the recommendation.

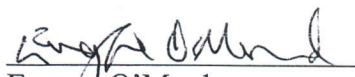
Deficiency 2-Copier

We were unable to verify the number of copies printed, therefore, we could not determine if the correct amount of money reported was accurate.

Recommendation

We recommend that Law Library consider using the counter on the copier to keep an accurate count of the number of copies printed, thus, having an exact verification of the monies received.

Sincerely,


Eugene O'Mard

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

EO/TG