

DEKALB COUNTY, GEORGIA



MAGISTRATE COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2009

**PREPARED BY
INTERNAL AUDIT DIVISION**

DeKalb County, Georgia



Department of Finance
Internal Audit and Licensing

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030
Phone 404-687-3735 / Fax 404-371-2055

February 26, 2010

The Honorable Chief Magistrate Winston P. Bethel
Magistrate Court of DeKalb County
DeKalb County Courthouse
Decatur, GA 30030

Dear Honorable Chief Judge Bethel:

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Eugene O'Mard".

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

Cc: Melanie F. Wilson, Clerk of Magistrate Court
Dr. Michael J. Bell, Chief Financial Officer
Keith Barker, Executive Assistant/Chief Operating Officer

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2009 AND 2008 - COMPARED**

	---December 31---		INCREASE (DECREASE)
	2009	2008	
Assets:			
Cash:			
Civil Division	\$ 18,320	\$ 9,949	\$ 8,372
Criminal Division	2,841	3,676	(836)
Change Fund	750	750	-
Total Assets	\$ 21,911	\$ 14,375	\$ 7,536
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 2,430	\$ 3,194	\$ (763)
Jail Fund	37	63	(26)
Sheriff's Service	-	75	(75)
Change Fund	750	750	-
Due to Outside Funds:			
Peace Officer's Annuity	20	39	(18)
Sheriff's Retirement	8	16	(8)
State Penalty Assessments	37	63	(26)
Superior Ct. Clerk Retirement	8	14	(6)
G.S.C.C.C.A (POPIDF)/(JOSHUA'S LAW)	37	63	(26)
Due to Others:			
Trust Funds Under Court Order	18,470	10,099	8,372
Restitution	114	-	114
Total Liabilities	\$ 21,911	\$ 14,375	\$ 7,536

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2009 AND 2008 - COMPARED**

	--DECEMBER 31--		INCREASE (DECREASE)
	2009	2008	
Receipts:			
Civil Trust Principal	\$ 33,826	\$ 34,376	\$ (550)
Civil Court Costs	1,387,932	1,140,949	246,983
Criminal Fines and Costs	40,832	47,977	(7,144)
Restitution	8,042	7,809	233
Supervisory Fees	1,605	118	1,487
Superior Court Clerk Retirement Fund	197	247	(50)
TOTAL RECEIPTS	\$ 1,472,435	\$ 1,231,476	\$ 240,959
Disbursements:			
To County Government:			
General Fund:			
Civil Division General Fund	\$ 376,556	\$ 314,994	\$ 61,561
Criminal Division General Fund	36,623	42,822	(6,199)
Jail Fund	1,120	1,458	(339)
State Court Suit Service - Civil	453,900	371,950	81,950
Sheriff's Service	395	725	(330)
Supervisory Fee	1,605	118	1,487
Victim Assistance Fund	537	691	(154)
To Outside Funds:			
Peace Officer's Annuity	635	888	(253)
Sheriff's Retirement	220	328	(108)
Magistrate Retirement Fund of GA	57,759	47,487	10,272
Clerk's Retirement	1,288	551	737
State Penalty Assessments	1,120	1,458	(339)
Alternate Dispute Resolution	136,305	113,700	22,605
Superior Ct. Clerk Retirement Fund	30,615	15,442	15,173
Volunteer Lawyers (Civil)	54,522	45,480	9,042
Peace Officer & Proces. Ind. Def. Fund/POPIDF/G.S.C.C.C.A	273,715	228,848	44,866
Joshua's Law/Driver's Educ./t/b paid to GSCCCA	27	64	(37)
To Others:			
Trust Funds Under Court Order	25,465	57,077	(31,612)
Transfer Fees	4,010	4,080	(70)
Restitution	7,928	8,064	(136)
Refunds & Professional Fees	556	147	410
TOTAL DISBURSEMENTS	\$ 1,464,899	\$ 1,256,373	\$ 208,526
NET RECEIPTS	7,536	(24,897)	32,433
CASH, JANUARY 1	14,375	39,272	(24,897)
CASH, DECEMBER 31	\$ 21,911	\$ 14,375	\$ 7,536