

DeKalb



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Department of Finance

Internal Audit and Licensing

Date: May 28, 2010

TO: The Honorable Nelly F. Withers, Chief Judge, Records Court

FROM: Deputy Director of Finance, Internal Audit and Licensing

SUBJECT: Records Court Audit – 2009
Management Letter

General Information

We have completed an audit of the Records Court fiscal operations for the period beginning January 01, 2009 and ending December 31, 2009. We have prepared a separate audit report that includes a Statement of Operations for the years ending December 31, 2009 and 2008 compared, and the related opinion. Reportable Conditions and Recommendations herein relate to the operational aspects of the court system.

Purpose & Scope

The purpose of our audit is to (1) determine whether records and reports prepared by the Records Court adequately reflect revenues obtained and (2) prepare a statement of operations for the audit year.

The fiscal books, records, daily reports, and other pertinent documents were examined for the year ended December 31, 2009. Internal Audit conducted such audit tests and procedures as were considered necessary under the circumstances.

Issue I

The current SAS system was implemented in August 2006. We understand closed cases/citations were converted into the new system as open. Due to financial constraints, these citations continue to remain open, only being closed as they are discovered in the system. This situation continues to affect Records Court and the accuracy of their records.

Recommendation I

We again recommend that Recorders Court and County Administration discuss what is required to provide the funding necessary to get these citations closed in the SAS system as soon as possible.

Issue II

Citations are picked up from the Police Department (locked room) daily, and are manually input into the SAS system. Citations average about 1,000 per day, and over some weekends could amount to 4,000 citations. Due to staffing constraints, it is increasingly difficult to enter citations in a timely manner.

Recommendation II

We again recommend that Recorders Court work with the Police Department, IS and SAS to develop an interface with the Police APS Electronic Ticketing system, which is being phased in over the next two years. Citation information could be electronically transmitted to SAS. This would make operations more efficient and eliminate possible data entry errors. This interface should also address the overbooking of the court calendar.

Issue III

Judicial Correction Services has provided probationary services for Recorders Court since December 2008. Checks are being deposited and accounted for promptly, however citations remain open until the staff can post the payments and close. The monthly probation reports contain approximately two thousand entries, which cannot be manually entered in a timely manner. It was thought that Judicial Correction Services allowed for direct uploading of probationer information into SAS. However, this is still not being done.

Recommendation III

We again recommend that Recorders Court implement the interface with the probation company as quickly as possible. This would eliminate the need for manual entry, and cases would be updated in a timely fashion. Also, the monthly financial reports would be more reliable.

Issue IV

In some instances, the Daily Report allocation of the daily total between cash and credit cards did not agree to the source documents. In addition, the amounts due the Jail Fund (10%) and Victim Fund (5%) were reversed on many instances. This overstated Victim Fund revenue and understated Jail Fund revenue.

Recommendation IV

We recommend that due diligence be taken on the preparation of the Daily Reports and entry into Oracle to ensure that they are fully and accurately completed.

Issue V

It was thought that all checks from the previous probationary services company, Sentinel Offender Services, were deposited in 2008. However, two checks totaling \$129,115 were deposited in March of 2009. Both checks were returned for reason of 'closed account'. Both checks were dated September 2005.

Recommendation V

This money was reversed from the Recorders Court County Funds account and it appears unlikely that the County will recover the funds. We strongly recommend that every effort be made to process and deposit payments in a timely manner.

Comments

County Jail Fund

The County Jail Fund charge is an additional 10% assessment in criminal and traffic cases. Jail Fund fees were not being collected and shown on the Recorders Court cash report, although they were paid to the county daily. As of November 2009, this issue has been rectified. While the Jail Fund assessments are now being collected and itemized on the cash report, it is doubtful that the total can be relied upon since not all citations are accounted for in the system or in a timely manner.

Sheriffs' Retirement Fund

The Sheriffs' Retirement Fund charge is \$2.00 for each fine collected and bond forfeited in any criminal or quasi-criminal case. (The SRF charge is \$1.00 for each civil case.) The Sheriffs' Retirement Fund fees have been collected and shown on the Recorders Court cash report. However, the funds have not been remitted to the Georgia Sheriffs Association. In May 2009, a payment was remitted for the period January 2006 to December 2008, and also a payment for the period January 2009 to May 2009. Payments have been made monthly since that time. On the January 2006 to December 2008 payment documentation, there was no indication of the number of cases involved, therefore we are uncertain if the amount included any penalties and interest. Recorders Court is working on correcting the fees assessed for the Sheriffs' Retirement Fund.

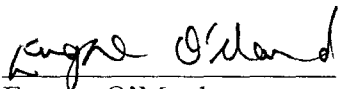
Peace Officers' Annuity and Benefit Fund

The Peace Officers' Annuity and Benefit Fund charge is a portion of each fine collected and bond forfeited in any criminal or quasi-criminal case. The charge is based on the amount of the fine and/or bond forfeiture. This can be \$3.00, \$4.00, \$5.00, or 5% on each case. The Peace Officers' Annuity and Benefit Fund fees are not shown on the Records Court cash reports. However, the assessments are shown on a separate report. The Chief Deputy Clerk stated that adjustments had to be made to this report.

Gross Revenue

Records Court gross revenue decreased \$4,691,386 from 2008. One reason for the decrease is there was a number of backlog probation company checks that were deposited in 2008. Also, we were informed that some defendants chose jail time instead of paying fines, and some defendants were allowed to sign out of jail without posting bond.

Internal Audit appreciates the cooperation obtained from the staff.


Eugene O'Mard

cc: Keith A. Barker, Chief Operating Officer
Dr. Michael J. Bell, Chief Financial Officer
William Z. Miller, Director of Public Safety
Darrell T. Black, Chief Information Officer
Kathy C. Crumbley, Clerk of the Records Court