

DEKALB COUNTY, GEORGIA



SHERIFF'S OFFICE

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) 371-2977, Fax: (404) 371-2055**

April 8, 2010

**Sheriff Thomas E. Brown
DeKalb County Sheriff's Office
4415 Memorial Drive
Decatur, GA 30032**

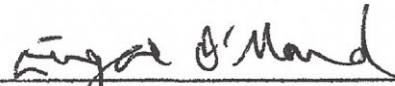
Dear Sheriff Brown:

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

Sincerely,



Eugene O'Mard

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

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

Dekalb County, Georgia
Sheriff's Office
Comparative Statement Of Assets, Liabilities and Fund Balance
As of December 31, 2009 and 2008

	<u>December 31,</u> <u>2009</u>	<u>December 31,</u> <u>2008</u>	<u>Increase</u> <u>(Decrease)</u>
<u>ASSETS:</u>			
Petty Cash	3,800	3,800	-
Operating Fund	1,535	7,624	(6,089)
Cash Bond	4,935,318	4,794,013	141,305
Overbid Fund	95,245	112,544	(17,299)
GA Sup. Ct. Clerk Coop. Auth.	3,199	3,189	11
Other Cash Account	2,583	2,569	14
<i>Total Cash</i>	<u>\$ 5,041,680</u>	<u>\$ 4,923,739</u>	<u>117,927</u>
 Due From Others	 \$ 6,862	 \$ 108.00	 -
<i>TOTAL ASSETS</i>	<u><u>\$ 5,048,542</u></u>	<u><u>\$ 4,923,847</u></u>	<u><u>\$ 117,927</u></u>
<u>LIABILITIES:</u>			
<i>Other Funds:</i>			
Cash Bonds:			
Bonds	4,935,751	\$ 4,794,013	\$ 141,738
Other Cash Account	2,583	2,569	14
GA Sup. Ct. Clerk Coop. Auth.	3,199	3,186	14
<i>Total - other Funds</i>	<u>\$ 4,941,533</u>	<u>\$ 4,799,768</u>	<u>\$ 141,765</u>
 <i>Funds Due to Others:</i>			
Overbid Fund/Prin. & Attorney	102,849	120,148.80	\$ (17,300)
 <i>Due to DeKalb County:</i>			
Miscellaneous bank charges	\$ -	\$ -	\$ -
Advertizing & Storage	-	-	-
Sheriff's Fees	232	-	232
Sheriff's Sales Commission	128	127	1
Bond Forfeitures and Jail Fees	-	-	-
Petty Cash Fund	3,800	3,800	-
<i>Total Fund - Due Dekalb</i>	<u>\$ 107,009</u>	<u>\$ 124,076</u>	<u>\$ (17,067)</u>
 <i>TOTAL LIABILITIES & FUND BAL.</i>	<u><u>\$ 5,048,542</u></u>	<u><u>\$ 4,923,847</u></u>	<u><u>\$ 124,698</u></u>

Dekalb County, Georgia
Sheriff's Office
Comparative Statement of Cash Receipts and Expenditures
Years Ending December 31, 2009 and 2008

	2009	2008	Increase (Decrease)
<u>RECEIPTS:</u>			
<i>Operating Fund:</i>			
Sheriff's Fees	90,511	\$ 96,038	\$ (5,526)
Bond Forfeitures & Jail Fees	449,261	329,095	120,166
Sheriff's Sales Commission	311	557.50	(246)
Jail Staff & Const. Fund	1,350	2,450	(1,100)
Advertising and Storage	1,807	920	887
Overbid Fund/Principal & Attorney	473,588	581,126	(107,538)
State Revenue Assessment	12,763	3,500	9,263
Miscellaneous & Clerk's Fee	-	-	-
<i>Total Operating Fund</i>	\$ 1,029,591	\$ 1,013,686	\$ 15,905
<i>Other Funds:</i>			
Cash Bond:			
Bonds	2,451,596	2,414,266	37,330
GA Sup. Ct. Clerk Coop. Auth.	110,909	181,998	(71,089)
Other Cash Account	14	1,331	(1,317)
Overbid Fund	-	820	(820)
<i>Total - Other Fund</i>	\$ 2,562,518	\$ 2,598,415	\$ (35,896)
<i>Total Receipts</i>	\$ 3,592,109	\$ 3,612,101	\$ (19,992)
<u>DISBURSEMENTS:</u>			
<i>Operating Fund:</i>			
Dekalb County:			
Sheriff's Fees	90,509	\$ 96,146	\$ (5,636)
Sheriff's Sales Commission	311	558	\$ (246)
Bond Forfeitures & Jail Fees	449,261	329,095	\$ 120,166
Jail Staff & Const. Fund	1,350	2,450	\$ (1,100)
Others:			\$ -
Advertising and Storage	1,807	920	\$ 887
Miscellaneous & Clerk Fee	-	-	\$ -
<i>Total Operating Fund</i>	\$ 543,239	\$ 429,168	\$ 114,070
<i>Other Funds:</i>			
Cash Bonds:			
GA Sup. Ct. Clerk Coop. Auth.	110,898	\$ 186,033	\$ (75,135)
State Revenue Assessment	12,763	3,500	9,263
Cash Bonds	2,309,628	2,192,645	116,983
Minors Trust Fund	-	-	0
Overbid Fund	490,887	711,903	(221,016)
<i>Total Other Funds</i>	2,924,175	\$ 3,094,081	\$ (169,905)
<i>Total Disbursements</i>	\$3,467,414	\$ 3,523,249	(\$55,835)
<i>Net Receipts / (Disbursements)</i>	124,695	88,851.83	\$ 35,843
<i>Cash, January 1</i>	\$ 4,923,847	\$ 4,834,996	\$ 88,851
<i>Cash, December 31, 2009</i>	\$ 5,048,542	\$ 4,923,847	\$ 124,695