

DeKALB COUNTY, GEORGIA



STATE COURT PROBATION OFFICE

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2009

PREPARED BY
INTERNAL AUDIT DIVISION

DeKalb



County

1300 Commerce Drive, Decatur, Georgia 30030
(404) 371-2977
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Department of Finance

Internal Audit and Licensing

April 16, 2010

The Honorable Judge Edward Carriere
DeKalb County State Court Probation Office
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Honorable Judge Carriere,

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2009. These financials are the responsibility of the State Court Probation'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.

We were unable to validate the balance in the Allowance for Doubtful Accounts because this account does not differentiate prior year and current year arrearages.

In our opinion, except for the Allowance for Doubtful Accounts, the accompanying financial statements and exhibits are a satisfactory representation of the fiscal operations and condition of the State Court Probation Office, 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 A. Barker, Chief Operating Officer / Executive Assistant
Dr. Michael J. Bell, Chief Financial Officer
Kevin Batye, Chief Probation Officer
Cynthia Hogan, Administrative Supervisor

**DEKALB COUNTY, GEORGIA
STATE COURT PROBATION OFFICE
BALANCE SHEET
DECEMBER 31, 2009 AND 2008 - COMPARED**

	<u>December 31, 2009</u>	<u>December 31, 2008</u>	<u>Increase (Decrease)</u>
Assets:			
Cash			
Operating Account	\$1,486,816	\$1,740,708	(\$253,892)
Change Fund	300	300	-
Total Cash	\$1,487,116	\$1,741,008	(\$253,892)
Due From Others	1,666	23,311	(21,645)
Total Assets	<u>\$1,488,782</u>	<u>\$1,764,319</u>	<u>(\$275,537)</u>
Liabilities:			
Trust & Agency Funds			
State Court Fines & Fees	\$1,208,752	\$1,479,024	(\$270,272)
Magistrate Court Fines & Fees	5,047	4,405	642
Superior Court Fines & Fees	185,256	161,305	23,951
Restitution	65,138	70,911	(5,773)
Child Support	9,752	7,455	2,297
Crime Victim Fund	14,007	17,448	(3,441)
Work Release	530	160	370
Due to Others	0	23,311	(23,311)
Due to DeKalb County			
Change Fund	300	300	-
Total Liabilities	<u>\$1,488,782</u>	<u>\$1,764,319</u>	<u>(\$275,536)</u>

EXHIBIT A

**DEKALB COUNTY, GEORGIA
STATE COURT PROBATION OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2008 - COMPARED**

	<u>December 31, 2009</u>	<u>December 31, 2008</u>	<u>Increase (Decrease)</u>
Receipts:			
Trust & Agency Funds:			
State Court Cases	\$2,407,807	\$2,827,275	(\$419,468)
Magistrate Court Cases	5,972	5,730	242
Superior Court Cases	270,467	283,164	(12,697)
Due from Others	32,750	0	32,750
	<u> </u>	<u> </u>	<u> </u>
Total Receipts	<u><u>\$2,716,996</u></u>	<u><u>\$3,116,169</u></u>	<u><u>(\$399,173)</u></u>
Disbursements:			
Trust & Agency Funds:			
State Court Fines & Fees	\$2,156,292	\$2,673,177	(\$516,885)
Magistrate Court Fines & Fees	3,641	2,414	1,227
Superior Court Fines & Fees	211,438	252,622	(41,184)
Child Support	409,037	457,136	(48,099)
Restitution	120,077	143,289	(23,212)
Crime Victim Fund	51,543	58,635	(7,092)
Work Release	7,755	16,207	(8,452)
Merchant Fees	11,105	9,408	1,697
	<u> </u>	<u> </u>	<u> </u>
Total Disbursements	<u><u>\$2,970,888</u></u>	<u><u>\$3,612,888</u></u>	<u><u>(\$642,000)</u></u>
Net Receipts (Disbursements)	<u><u>(\$253,892)</u></u>	<u><u>(\$496,719)</u></u>	<u><u>\$242,827</u></u>
Cash, January 01	<u><u>\$1,740,708</u></u>	<u><u>\$2,237,426</u></u>	<u><u>(\$496,718)</u></u>
Cash, December 31	<u><u>\$1,486,816</u></u>	<u><u>\$1,740,708</u></u>	<u><u>(\$253,892)</u></u>

EXHIBIT B