

DeKALB COUNTY, GEORGIA



Alternative Dispute Resolution

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2010

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance- Internal Audit & Licensing
Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

Board of Commissioners

District 1
Elaine Boyer

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

March 10, 2011

The Honorable Judge Mark Anthony Scott, Chairperson
DeKalb County Alternative Dispute Resolution Program (ADR)
DeKalb County Courthouse
Decatur, GA 30030

Dear Judge Scott:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. These financials are the responsibility of the ADR'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 satisfactory representations of the fiscal operation and conditions of the DeKalb County Alternative Dispute Resolution Trust Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2010.

Sincerely,

Cornelia Louis
Acting Deputy Director of Finance-Internal Audit & Licensing

cc: Richard Stogner, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Finance Director/Chief Financial Officer
Cathy W. McCumber, Treasurer/Court Administrator

**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2010 AND 2009 - COMPARED**

	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
<u>ASSETS</u>			
Cash In Bank:			
Operating	186,238	263,041	(76,803)
Investment: Certificate	597,152	838,402	(241,250)
Account Receivables:			
State Court	34,245	35,873	(1,628)
Magistrate Court	6,938	13,718	(6,781)
Clerk of Superior Court	3,143	4,688	(1,546)
Probate Court	<u>2,475</u>	<u>1,320</u>	<u>1,155</u>
Total Assets	<u>\$ 830,190</u>	<u>\$ 1,157,042</u>	<u>\$ (326,852)</u>
<u>LIABILITIES and FUND BALANCE</u>			
Due DeKalb County	176,926	430,828	(253,902)
Fund Balance	<u>653,265</u>	<u>726,214</u>	<u>(72,949)</u>
Total Liabilities and Fund Balance	<u>\$ 830,190</u>	<u>\$ 1,157,042</u>	<u>\$ (326,851)</u>

Exhibit "A"

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS DECEMBER 31, 2010 AND 2009 - COMPARED

	2010	2009	Increase (Decrease)
REVENUES			
State Court	\$ 291,938	\$ 444,683	\$ (152,746)
Magistrate Court	244,920	136,305	108,615
Clerk of Superior Court	48,473	57,578	(9,106)
Probate Court	17,250	15,983	1,267
Interest :			
Operating Acct.	201	209	(8)
Certificates	5,555	22,935	(17,380)
DHR Fees	-	-	-
Room Rental	-	-	-
Sanction Fees	-	173	(173)
Mediation Fees	70	-	70
	<hr/>	<hr/>	<hr/>
Total Revenues	<u>\$ 608,407</u>	<u>\$ 677,866</u>	<u>\$ (69,460)</u>
EXPENDITURES			
DeKalb County	641,745	773,610	(131,865)
Bond Premium	1,775	1,775	-
Bank Commercial Charge	47	40	7
Miscellaneous	37,791	36,110	1,681
	<hr/>	<hr/>	<hr/>
	<u>\$ 681,358</u>	<u>\$ 811,535</u>	<u>\$ (130,177)</u>
Net Revenue	(72,950)	(133,669)	60,719
Fund Balance, January 1,	<hr/>	<hr/>	<hr/>
	726,215	859,883	(133,668)
Fund Balance, December 31,	<u>\$ 653,265</u>	<u>\$ 726,215</u>	<u>\$ (72,949)</u>

Exhibit "B"