

DEKALB COUNTY, GEORGIA



**JUVENILE COURT**

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**AUDIT REPORT**

**2010 JUVENILE COURT MANAGEMENT REPORT**

**PREPARED BY  
FINANCE- INTERNAL AUDIT DIVISION**

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## Finance - Internal Audit & Licensing

Cornelia Louis  
Acting Deputy Director of Finance

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**DATE:** March 14, 2011  
**TO:** Desiree Peagler, Chief Judge, Juvenile Court  
**FROM:** Acting Deputy Director of Finance, Internal Audit & Licensing  
**SUBJECT:** Juvenile Court  
**RE:** 2010 Management Report

### **General Information**

Internal Audit has examined the financial records of Juvenile Court for the period beginning January 1, 2010 and ending December 31, 2010. These records are summarized in our annual audit report on Juvenile Court. The Significant Deficiency, Observation, Comments and Recommendations herein address the financial operations of the court.

### **Significant Deficiency I**

Some cash receipts were not initialed by the cashier receiving the funds and the Child @ Number (File number) was not noted on the receipt. Also, we noticed printed cash receipts were voided and not initialed as being approved by management.

### **Recommendation I**

Internal Audit recommends that cash receipts are to be initialed by the cashier receiving the funds and the Child @ Number be written on the receipt to ensure that historical data is linked to future payments. In addition, we recommend that management initial printed voided cash receipts to ensure management's acknowledgement and approval of such transactions.

### **Observation I**

Internal Audit observed the use of Excel spreadsheets to perform the general ledger accounting functions. Conversely, the deposits and check payment processes are executed through Quicken. Also, several checks were voided, particularly in November 2010. Most voids occurred while the Senior Accounting Technician was learning how to print on the new pre-formatted checks.

### **Recommendation I**

We strongly recommend that the accounting function, deposits, and check payments are executed through the use of a single software package that does not require pre-formatted checks. This would increase efficiency and minimize voids.

**Comment I**

Juvenile Court does not have a consolidated report which shows the total applied payments and the total outstanding amounts per customer.

**Recommendation I**

We recommend that Juvenile Court solicit the help of Information Systems to create a report which, in addition to the fee category, reflects total payments and total outstanding amounts by customers.

**Comment II**

Internal Audit learned that there have been instances when cash payments, received by cashiers, have not been applied to the appropriate fee category. This issue was discovered during management's review of the month end reports.

**Recommendation II**

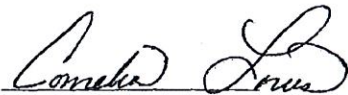
We recommend that a supervisor conduct a daily review of cash receipts to ensure proper allocation of funds to the appropriate fee categories established in the Court's Banner System. Such a review will ascertain an accurate allocation and posting of receipts to the correct fee categories in Quicken.

**Comment III**

Internal Audit discovered that court orders were not entered and submitted to the Senior Accounting Technician in a timely manner. This delay impedes the check payment process and does not allow the Senior Accounting Technician to verify the data processed in Banner by the Tribunal with the source document received from the judge.

**Recommendation III**

We recommend that court orders be entered and submitted to the Senior Accounting Technician in a timely manner, as per the Standard Operating Procedures of Juvenile Court.

  
Cornelia Louis

CL/CCH

CC: Richard Stogner, Executive Assistant/Chief Operating Officer  
Joel Gottlieb, Finance Director/Chief Financial Officer