

DEKALB COUNTY, GEORGIA



MAGISTRATE COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2010

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance-Division of 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

February 25, 2011

Chief Magistrate Berryl A. Anderson
Magistrate Court of DeKalb County
DeKalb County Courthouse
556 N. McDonough St., Ste. 270
Decatur, GA 30030

Dear Chief Magistrate Anderson:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. These financials are the responsibility of the Magistrate Court'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 a satisfactory representation of the fiscal operations and condition of the Magistrate Court of DeKalb County, being reasonably free of material discrepancies and deficiencies as of December 31, 2010.

Sincerely,

Cornelia Louis
DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of Magistrate Court
Richard Stogner, Executive Assistant/Chief Operating Officer

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2010 AND 2009 - COMPARED**

	---December 31---		INCREASE (DECREASE)
	2010	2009	
Assets:			
Cash:			
Civil Division	\$ 609,717	\$ 18,320	\$ 591,396
Criminal Division	3,087	2,841	246
Change Fund	750	750	-
Total Assets	\$ 613,554	\$ 21,911	\$ 591,643
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 3,087	\$ 2,430	\$ 657
Jail Fund	-	37	(37)
Sheriff's Service	-	0	-
Supervisory Fee	-	-	-
Change Fund	750	750	-
Due to Outside Funds:			
Peace Officer's Annuity	-	20	(20)
Sheriff's Retirement	-	8	(8)
State Penalty Assessments	-	37	(37)
GA. Indigent Denfense Council	-	-	-
Superior Ct. Clerk Retirement	-	8	(8)
G.S.C.C.A (POPIDF)/(JOSHUA'S LAW)	-	37	(37)
Due to Others:			
Trust Funds Under Court Order	609,717	18,470	591,246
Restitution	-	114	(114)
Total Liabilities	\$ 613,554	\$ 21,911	\$ 591,643

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2010 AND 2009 - COMPARED**

	--DECEMBER 31--		INCREASE (DECREASE)
	2010	2009	
Receipts:			
Civil Trust Principal	\$ 1,787,474	\$ 33,826	\$ 1,753,647
Civil Court Costs	3,240,975	1,387,932	1,853,043
Criminal Fines and Costs	47,159	40,832	6,327
Restitution	3,022	8,042	(5,019)
Supervisory Fees	1,155	1,605	(450)
Superior Court Clerk Retirement Fund	111	197	(86)
Other/Misc*	35	-	35
TOTAL RECEIPTS	\$ 5,079,932	\$ 1,472,435	\$ 3,607,497
Disbursements:			
To County Government:			
General Fund:			
Civil Division General Fund	\$ 995,215	\$ 376,556	\$ 618,659
Criminal Division General Fund	44,088	36,623	7,466
Jail Fund	622	1,120	(497)
State Court Suit Service - Civil	894,275	453,900	440,375
Sheriff's Service	120	395	(275)
Supervisory Fee	1,155	1,605	(450)
Victim Assistance Fund	261	537	(276)
To Outside Funds:			
Peace Officer's Annuity	356	635	(279)
Sheriff's Retirement	120	220	(100)
Library Fund (Civil)	-	-	-
Magistrate Retirement Fund of GA	150,936	57,759	93,177
Clerk's Retirement	1,485	1,288	198
State Penalty Assessments	572	1,120	(547)
Alternate Dispute Resolution	325,800	136,305	189,495
Superior Ct. Clerk Retirement Fund	86,999	30,615	56,384
Volunteer Lawyers (Civil)	130,320	54,522	75,798
GA. Indigent Defense Council	-	-	-
Peace Officer & Proces. Ind. Def. Fund/POPIDF/G.S.C.C.C.A	652,122	273,715	378,408
Joshua's Law/Driver's Educ./t/b paid to GSCCCA	14	27	(13)
To Others:			
Trust Funds Under Court Order	1,196,227	25,465	1,170,763
Transfer Fees	4,073	4,010	63
Restitution	3,137	7,928	(4,791)
Refunds & Professional Fees	392	556	(165)
TOTAL DISBURSEMENTS	\$ 4,488,289	\$ 1,464,899	\$ 3,023,391
NET RECEIPTS	591,643	7,536	584,107
CASH, JANUARY 1	21,911	14,375	7,536
CASH, DECEMBER 31	\$ 613,554	\$ 21,911	\$ 591,643