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

	Decem 2010	1 2009	INCREASE (DECREASE)		
Assets: Cash: Civil Division Criminal Division Change Fund	\$ 609,717 3,087 750	\$	18,320 2,841 750	\$	591,396 246 -
Total Assets	\$ 613,554	\$	21,911	\$	591,643
Liabilities:					
Due to County Government: General Fund/Victim Assistance Jail Fund Sheriff's Service Supervisory Fee Change Fund	\$ 3,087 - - - 750	\$	2,430 37 0 - 750	\$	657 (37) - -
Due to Outside Funds: Peace Officer's Annuity Sheriff's Retirement State Penalty Assessments GA. Indigent Denfense Council Superior Ct. Clerk Retirement G.S.C.C.C.A (POPIDF)/(JOSHUA'S LAW)	- - - -		20 8 37 - 8 37		(20) (8) (37) - (8) (37)
Due to Others: Trust Funds Under Court Order Restitution	 609,717		18,470 114		591,246 (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

Receipts: Civil Tust Principal \$ 1,787,474 \$ 33,805 \$ 1,750,647 Civil Court Costs 3,240,975 1,367,392 1,683,043 Criminal Frines and Costs 47,159 40,832 6,327 Restitution 3,022 1,002 (6,019) Superivsory Fees 1,155 1,005 (460) Civil Court Clerk Retirement Fund 111 1977 (660) Civil Court Clerk Retirement Fund 111 1977 (760) Civil Court Clerk Retirement Fund 111 1977 (760) Civil Clurk Retirement Fund 1978 1,472,435 3,807,497 Civil Clurk Government: Ceneral Fund:			DECEME 2010	BER 31 2009		INCREASE (DECREASE)	
Civil Court Costs 3,240,975 1,387,932 1,853,043 Criminal Fines and Costs 47,159 40,832 6,327 Rositution 3,022 8,042 (5,019) Superior Court Clerk Retirement Fund 11,155 1,605 (450) Other/Misc* 35 - 35 TOTAL RECEIPTS \$ 5,079,932 \$ 1,472,435 \$ 3,607,497 Disbursements: TO County Government: General Fund: \$ 995,215 \$ 376,556 \$ 616,659 Chill Division General Fund \$ 995,215 \$ 376,556 \$ 616,659 Criminal Division General Fund \$ 94,275 453,900 440,375 State Court Suit Service - Civil 894,275 453,900 440,375 Steps Court Suit Service - Civil 894,275 453,900 440,375 Steps Court Suit Service - Civil 894,275 453,900 440,375 Steps Court Suit Service - Civil 894,275 453,900 440,375 Steps Court Suit Service - Civil 894,275 453,900 465,005		_		_			
Criminal Fines and Costs 47,159 40,832 6,327 Rastifution 3,022 8,042 (8,019) Supervisory Fees 1,155 1,605 (450) Superior Court Clerk Retirement Fund 1111 197 (86) Other/Misc* 3,55 - 3,5 TOTAL RECEIPTS \$5,079,932 \$1,472,435 \$3,607,497 Disbursements: To County Government: General Fund: \$95,215 \$376,556 618,659 Ciminal Division General Fund 44,088 36,623 7,656 Jail Fund 622 1,120 (497) State Court Suit Service - Civil 894,275 439,00 440,375 Sheriff's Service 120 395 (275) Supervisory Fee 1,155 1,605 (450) Victim Assistance Fund 261 537 (276) To Outside Funds: 261 537 (276) Peace Officer's Annity 356 635 (279) Sheriff's Retirement 1	1 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$		\$		\$	
Restitution 3,022							
Supervisory Fees							
Superior Court Clerk Retirement Fund Other/Misc* 3.5 - 3.5			,				
Other/Misc* 35							
Disbursements: To County Government: General Fund: Seneral Fund: Sen							3.500
To County Government: General Fund:	TOTAL RECEIPTS	\$	5,079,932	\$	1,472,435	\$	3,607,497
General Fund: Civil Division General Fund \$ 995,215	Disbursements:						
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) Sheriff's Retirement Fund (Civil) - - - - - Magistrate Retirement Fund of GA 150,936 57,759 93,177 (2re's Retirement 1,485 1,288 198	General Fund:						
Jail Fund Set Set		\$		\$		\$	
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 Fund 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 75,788 GA Indigent Defense Council - - - - Peace Officer & Proces. Ind. Def. Fund/POPIDF/G.S.C.C.C.C.A 652,122 273,715 378,4							
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's Proces. Ind. Def. Fund/POPIDF/G.S.C.C.C.A 652,122 273,715 378,408 Joshu's Law/Driver's Educ./t/b paid to GSCCCA 1,196,227 25,465 1,170,763					* * * * * * * * * * * * * * * * * * *		
Supervisory Fee			***************************************				
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) -							*
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 Trasfer Fees 4,073 4,010 63 Restitution 3,137 7,928 (4,791)							, ,
Sheriff's Retirement Library Fund (Civil) 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	To Outside Funds:						
Library Fund (Civil) 1 -	Peace Officer's Annuity		356		635		(279)
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./f/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	Sheriff's Retirement		120		220		(100)
Clerk's Retirement 1,485 1,288 198 State Penalty Assessments 5772 1,120 (547) Alternate Dispute Resolution 325,800 136,3005 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			-		-		-
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			•				
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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							
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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			130,320		54,522		75,796
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			652 122		273 715		378 408
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							
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							
Restitution Refunds & Professional Fees 3,137 7,928 (4,791) 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							
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							
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							. , ,
NET RECEIPTS 591,643 7,536 584,107 CASH, JANUARY 1 21,911 14,375 7,536	Refunds & Professional Fees		392		556		(165)
CASH, JANUARY 1 21,911	TOTAL DISBURSEMENTS	\$	4,488,289	\$	1,464,899	\$	3,023,391
	NET RECEIPTS		591,643	×	7,536		584,107
CASH, DECEMBER 31 \$ 613,554 \$ 21,911 \$ 591,643	CASH, JANUARY 1		21,911		14,375		7,536
	CASH, DECEMBER 31	\$	613,554	\$	21,911	\$	591,643