

DEKALB COUNTY, GEORGIA



SHERIFF'S OFFICE

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 24, 2011

Sheriff Thomas E. Brown
DeKalb County Sheriff's Office
4415 Memorial Drive
Decatur, GA 30032

Dear Sheriff Brown:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. These financials are the responsibility of the Sheriff's Office management. Our responsibility is to express an opinion on them based on our audit.

Except as discussed in the following paragraph, 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 obtain audited financial statement supporting private-purpose fund (Inmate Trust Fund) stated at December 31, 2010 for the Sheriff's Office. Accounting Principles generally accepted require the financial data for those funds to be reported with the financial data of the Sheriff's Office.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding the Inmates Trust Accounts and earnings, the accompanying financial statements and/or exhibits are a satisfactory representation of the fiscal operations and condition of the Sheriff's Office, DeKalb County, Georgia, 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, Chief Financial Officer/Director of Finance
Jeffery L. Mann, Sheriff's Office, Chief of Staff

Dekalb County, Georgia
Sheriff's Office
Statement Of Assets, Liabilities and Fund Balance
As of December 31, 2010 and 2009 - Compared

	<u>December 31,</u> <u>2010</u>	<u>December 31,</u> <u>2009</u>	<u>Increase</u> <u>(Decrease)</u>
<u>ASSETS:</u>			
Petty Cash	3,800	3,800	-
Operating Fund	43,667	1,535	42,132
Cash Bond	5,022,800	4,935,318	87,482
Overbid Fund	95,245	95,245	(0)
GA Sup. Ct. Clerk Coop. Auth.	43,034	3,199	39,835
Due From Others	-	-	-
Other Cash Account	2,590	2,583	7
Total Cash	\$ 5,211,136	\$ 5,041,680	169,449
Due From Others	\$ 7,357	\$ 6,862.00	-
TOTAL ASSETS	\$ 5,218,493	\$ 5,048,542	\$ 169,449
<u>LIABILITIES:</u>			
<i>Other Funds:</i>			
Cash Bonds:			
Bonds	5,023,657	\$ 4,935,751	\$ 87,906
Other Cash Account	2,590	2,583	7
GA Sup. Ct. Clerk Coop. Auth.	43,034	3,199	39,835
Minor Trust Fund	-	-	-
Total - other Funds	\$ 5,069,281	\$ 4,941,533	\$ 127,747
<i>Funds Due to Others:</i>			
Overbid Fund/Prin. & Attorney	102,849	102,849	\$ -
<i>Due to DeKalb County:</i>			
Miscellaneous bank charges	\$ -	\$ -	\$ -
Advertizing & Storage	120	-	-
Sheriff's Fees	13,474	232	13,242
Sheriff's Sales Commission	9	128	(119)
Bond Forfeitures and Jail Fees	28,963	-	28,963
Petty Cash Fund	3,800	3,800	-
Total Fund - Due Dekalb	\$ 149,213	\$ 107,009	\$ 42,085
TOTAL LIABILITIES & FUND BAL.	\$ 5,218,494	\$ 5,048,542	\$ 169,832

Dekalb County, Georgia
Sheriff's Office
Statement of Cash Receipts and Expenditures
Years Ending December 31, 2010 and 2009 - Compared

	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
<u>RECEIPTS:</u>			
<i>Operating Fund:</i>			
Sheriff's Fees	122,372	\$ 90,511	\$ 31,861
Bond Forfeitures & Jail Fees	478,416	449,261	29,155
Sheriff's Sales Commission	2,447	311.00	2,136
Jail Staff & Const. Fund	1,050	1,350	(300)
Advertising and Storage	3,281	1,807	1,474
Overbid Fund/Principal & Attorney	560,619	473,588	87,031
State Revenue Assessment	8,600	12,763	(4,163)
Miscellaneous & Clerk's Fee	-	-	-
<i>Total Operating Fund</i>	\$ 1,176,785	\$ 1,029,591	\$ 147,194
<i>Other Funds:</i>			
Cash Bond:			
Bonds	2,374,076	2,451,596	(77,520)
GA Sup. Ct. Clerk Coop. Auth.	74,212	110,909	(36,697)
Other Cash Account	7	14	(7)
Overbid Fund	-	\$ -	-
<i>Total - Other Fund</i>	\$ 2,448,295	\$ 2,562,518	\$ (114,223)
<i>Total Receipts</i>	<u>\$ 3,625,080</u>	<u>\$ 3,592,109</u>	<u>\$ 32,971</u>
<u>DISBURSEMENTS:</u>			
<i>Operating Fund:</i>			
Dekalb County:			
Sheriff's Fees	109,130	\$ 90,509	\$ 18,621
Sheriff's Sales Commission	2,567	311	\$ 2,256
Bond Forfeitures & Jail Fees	449,454	449,261	\$ 193
Jail Staff & Const. Fund	1,050	1,350	\$ (300)
Others:			
Advertising and Storage	3,161	1,807	\$ 1,354
Miscellaneous & Clerk Fee	-	-	\$ -
<i>Total Operating Fund</i>	\$ 565,362	\$ 543,239	\$ 22,123
<i>Other Funds:</i>			
Cash Bonds:			
GA Sup. Ct. Clerk Coop. Auth.	34,378	\$ 110,898	\$ (76,520)
State Revenue Assessment	8,600	12,763	(4,163)
Cash Bonds	2,286,170	2,309,628	(23,458)
Minors Trust Fund	-	-	0
Overbid Fund	560,619	490,887	69,732
<i>Total Other Funds</i>	2,889,766	\$ 2,924,175	\$ (34,409)
<i>Total Disbursements</i>	<u>\$3,455,129</u>	<u>\$ 3,467,414</u>	<u>(\$12,286)</u>
<i>Net Receipts / (Disbursements)</i>	169,951	124,695	\$ 45,256
<i>Cash, January 1</i>	\$ 5,048,542	\$ 4,923,847	\$ 124,695
<i>Cash, December 31, 2010</i>	<u>\$ 5,218,493</u>	<u>\$ 5,048,542</u>	<u>\$ 169,951</u>