

DeKALB COUNTY, GEORGIA



Alternative Dispute Resolution

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2011

**PREPARED BY
INTERNAL AUDIT DIVISION**

**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2011 AND 2010 - COMPARED**

	2011	2010	Increase (Decrease)
<u>ASSETS</u>			
Cash In Bank:			
Operating	134,032	186,238	(52,206)
Investment: Certificate	364,309	597,152	(232,843)
Account Receivables:			
State Court	5,430	34,245	(28,815)
Magistrate Court	38,505	6,938	31,567
Clerk of Superior Court	3,488	3,143	345
Probate Court	1,200	2,475	(1,275)
Total Assets	\$ 546,964	\$ 830,191	\$ (283,227)
 <u>LIABILITIES and FUND BALANCE</u>			
Due DeKalb County	161,722	176,926	(15,204)
Fund Balance	385,242	653,265	(268,023)
Total Liabilities and Fund Balance	\$ 546,964	\$ 830,191	\$ (283,226)

Exhibit "A"

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS DECEMBER 31, 2011 AND 2010 - COMPARED

	2011	2010	Increase (Decrease)
REVENUES			
State Court	\$ 45,473	\$ 291,938	\$ (246,466)
Magistrate Court	447,045	244,920	202,125
Clerk of Superior Court	50,390	48,473	1,917
Probate Court	15,120	17,250	(2,130)
Interest :			
Operating Acct.	41	201	(160)
Certificates	(12,745)	5,555	(18,300)
DHR Fees	(220,098)	-	(220,098)
Room Rental	240	-	240
Other Fees	1	-	1
Mediation Fees	-	70	(70)
Total Revenues	\$ 325,468	\$ 608,407	\$ (282,940)
EXPENDITURES			
DeKalb County	590,400	641,745	(51,345)
Bond Premium	1,775	1,775	-
Bank Commercial Charge	38	47	(9)
Miscellaneous	1,277	37,791	(36,514)
	\$ 593,490	\$ 681,358	\$ (87,869)
Net Revenue	(268,022)	(72,951)	(195,071)
Fund Balance, January 1,	653,264	726,215	(72,951)
Fund Balance, December 31,	\$ 385,242	\$ 653,264	\$ (268,022)

Exhibit "B"



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

March 22, 2012

The Honorable Judge Mark Anthony Scott
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, 2011. 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, 2011.

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

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