

DeKALB COUNTY, GEORGIA



CLERK OF SUPERIOR COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2011

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance-Internal Audit & Licensing

Cornelia Louis
Interim 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

July 10, 2012

Ms. Debra DeBerry
DeKalb County Clerk of Superior Court
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Ms. DeBerry:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2011. These financials are the responsibility of the Clerk of Superior 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 Clerk of Superior Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2011.

Sincerely,

Cornelia Louis
Interim Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

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

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
December 31, 2011**

	December 31 2011	December 31 2010	Variance
ASSETS:			
Trust Funds	\$ 2,210,805	\$ 2,638,176	\$ (427,371)
GSCCCA	6,900	6,897	2
Intangible Recording Tax	10,689	12,989	(2,300)
Real Estate Transfer Tax	-	--	0
General Operating	51,489	1,212	50,277
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	2,281,328	2,660,719	(379,391)
Subtotal			
Due from Others	17,586 ¹	17,751	(165)
	17,586	17,751	(165)
Total Assets	\$ 2,298,914	\$ 2,678,470	\$ (379,556)
 LIABILITIES			
Trust Funds	\$ 2,228,373	\$ 2,655,744	\$ (427,371)
GSCCCA	6,900	6,897	2
Intangible Recording Tax	10,689	12,988	(2,300)
Real Estate Transfer Tax	--	--	-
General Operating	51,507	1,395	50,112
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	2,298,914	2,678,470	(379,556)
Total Liabilities	\$ 2,298,914	\$ 2,678,470	\$ (379,556)

¹ Missing funds of \$17,569 from Court Registry 2004 not recovered as of year ended 2011 and other miscellaneous return checks and adjustments.

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2011**

	<u>2011</u>	<u>2010</u>	<u>Variance</u>
RECEIPTS			
Trust Fund			
GPDSC	\$ 2	\$ 645	\$ (643)
Interest Bearing & Escrow	2,564,042	4,164,101	(1,600,059)
Real Estate Transfer Tax	1,975,978	1,731,833	244,145
Intangible Recording Tax	9,104,996	9,337,844	(232,848)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	5,010,233	3,740,686	1,269,547
U.C.C	-	-	-
FIFA	-	-	-
Jail Fees	-	-	-
Criminal Fines	362,748	590,542	(227,793)
(Other - Brain & Spinal Fees)	-	-	-
	<u>\$ 19,017,999.92</u>	<u>\$ 19,565,651</u>	<u>\$ (547,651)</u>
DISBURSEMENTS			
Trust Fund			
GPDSC	\$ -	\$ -	\$ -
Interest Bearing & Escrow	2,991,413	5,693,660	(2,702,247)
Real Estate Transfer Tax	1,975,978	1,731,833	244,145
Intangible Recording Tax			
County	3,451,287	3,537,909	(86,622)
State	55,483	56,633	(1,150)
Board of Education	4,133,743	4,275,680	(141,938)
City(s)	1,441,871	1,409,444	32,427
Other	24,912	157,903	(132,991)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	2,576,904	2,602,899	(25,995)
Criminal:			
Fines	-	-	-
Jail Fund	-	-	-
Sheriff's Services	74,830	58,867	15,963
Clerk's Retirement Fund	103,124	102,128	996
Sheriff's Retirement Fund	11,980	11,790	190
Peace Officers' Annuity & Benefit Fund	25,285	32,538	(7,253)
Child Abuse	11,835	12,940	(1,105)
Law Library Fund	31,648	30,121	1,527
Alternative Dispute Resolution Fund	49,380	48,480	900
Clerk Cooperative Authority - UCC	27,675	20,528	7,147
Clerk Cooperative Authority - Real Prop	375,130	420,797	(45,667)
Clerk Cooperative Authority - Notary	5,116	3,230	1,886
Other	2,029,798	984,527	1,045,270
	<u>\$ 19,397,391</u>	<u>\$ 21,191,908</u>	<u>\$ (1,794,516)</u>
Net Receipts (Disbursements)	(379,391)	(1,626,256)	1,246,865
Cash, January 01	<u>2,660,719</u>	<u>4,286,975</u>	<u>(1,626,256)</u>
Cash, December 31	<u>\$ 2,281,327</u>	<u>\$ 2,660,719</u>	<u>\$ (379,391)</u>

EXHIBIT "B"