

DEKALB COUNTY, GEORGIA



JUVENILE COURT

AUDIT REPORT

2011 JUVENILE COURT FINANCIALS & AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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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 23, 2012

Chief Judge Desiree Sutton Peagler
Juvenile Court of DeKalb County
Gregory A. Adams Juvenile Justice Center
4309 Memorial Drive
Decatur, Georgia 30032

Dear Chief Judge Peagler:

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

Sincerely,

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

Cc: Richard Stogner, Chief Operating Officer and Executive Assistant
Jacinta Rawling, Clerk of Juvenile Court

CL/CH

DeKalb County, Georgia
Juvenile Court
Balance Sheet
December 31, 2011 and 2010 - Compared

	--December 31--		Increase (Decrease)
	2011	2010	
Assets:			
Cash in Bank	\$14,128	\$13,678	\$450
Due From Others	39	39	(0)
Change Fund	200	200	-
Total Assets	\$14,367	\$13,917	\$450
Liabilities:			
Trust & Agency Funds:			
Restitution	\$7,579	\$8,831	(\$1,252)
Victim Assistance Fund	155	85	70
Bonds	1,000	1,000	-
Due to DeKalb County:			
Traffic Fines	3,023	1,597	1,426
Miscellaneous	16	15	1
Probation Fees	1,178	1,481	(303)
Jail Fund	311	171	140
Change Fund	200	200	-
Due Others:			
Police Officers Annuity	161	87	74
GSCCCA-POPTIF (A&B)	710	427	283
Sheriff Retirement	34	22	12
Total Liabilities	\$14,367	\$13,917	\$450

Exhibit "A"

DeKalb County, Georgia
Juvenile Court
Statement of Receipts and Disbursements
For The Years Ended December 31, 2011 and 2010 - Compared

	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>
Receipts:			
Other Sources:			
Traffic Fines	\$50,289	\$68,013	(\$17,724)
Miscellaneous	2,553	-	2,553
Probation	32,831	36,566	(3,735)
Trust & Agency Funds:			
Restitution	<u>12,795</u>	<u>19,556</u>	<u>(6,761)</u>
Total Receipts	<u>\$98,469</u>	<u>\$124,136</u>	<u>(\$25,666)</u>
Disbursements:			
To DeKalb County:			
Miscellaneous	\$2,553	\$224	\$2,329
Traffic Fines	32,639	46,593	(13,954)
Jail Fund	3,513	5,024	(1,511)
Probation	32,984	38,647	(5,663)
Victim Assistance Fund	1,757	2,512	(755)
Trust & Agency Funds:			
Restitution	14,047	20,263	(6,216)
Due From:			
DeKalb County	-	-	-
Other:			
Sheriff Retirement	396	588	(192)
GSCCCA	8,302	11,439	(3,137)
Police Officers Annuity Fund	<u>1,827</u>	<u>2,604</u>	<u>(777)</u>
Total Disbursements	<u>\$98,018</u>	<u>\$127,895</u>	<u>(\$29,876)</u>
Net Receipts (Disbursements)	450	(3,759)	4,210
Cash, January 1	<u>13,917</u>	<u>17,448</u>	<u>(3,759)</u>
Cash, December 31	<u>\$14,367</u>	<u>\$13,917</u>	<u>\$450</u>

Exhibit "B"