

DEKALB COUNTY, GEORGIA



**JUVENILE COURT**

---

**AUDIT REPORT**

**2011 JUVENILE COURT MANAGEMENT REPORT**

**PREPARED BY  
FINANCE- INTERNAL AUDIT DIVISION**

Page intentionally left blank.



**Finance Department, Internal Audit & Licensing**  
Cornelia Louis  
Acting Director of Finance, Internal Audit & Licensing

**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

**DATE:** March 23, 2012  
**TO:** Desiree Peagler, Chief Judge, Juvenile Court  
**FROM:** Acting Deputy Director of Finance, Internal Audit & Licensing  
**SUBJECT:** Juvenile Court  
**RE:** 2011 Management Report

**General Information**

Internal Audit has examined the financial records of Juvenile Court for the period beginning January 1, 2011 and ending December 31, 2011. These records are summarized in our annual audit report on Juvenile Court. The Observations, Comments, and Recommendations herein address the financial operations of the court.

**Observation I**

As of December 2011, we noticed some restitution accounts were delinquent or remain uncollected. Currently, no automated accounts receivable aging reports exist. The longer the receivables remain outstanding, the less likely they can be collected. The outstanding restitution account balances, range between \$50 and \$1700. At minimum there is \$6,000 shown on the JV007JC report, Restitution Report to Probation Officer, as outstanding or uncollected funds.

**Recommendation I**

We recommend that funds due to the court are collected in a timely manner. In addition, Internal Audit recommends that the Probation Officers prepare and assure the required documentation (Fee Waiver Form) is approved for families that have demonstrated an inability to make payments. This process permits the closure of cases, provides a reprieve for families that experienced hardship, as well as ensures that the original court ordered amount is removed from the accounting system. Adherence to this procedure may reduce the number of delinquent accounts on the Month End Reports.

**Observation II**

In one instance, we noted where a cashier posted a transaction on a terminal logged on by another employee. The incident was discovered during the End of Day Cash Out Procedure when the cash receipts were out of balance. The cashiers involved informed the Accounting Technician of the incident. The transaction was voided and reentered by the cashier who accepted the payment.

**Recommendation II**

To eliminate such occurrences, Internal Audit recommends that cashiers lock their computers prior to leaving their work stations. This control helps to minimize the likelihood of irregularities and inconsistencies. County issued IDs and passwords aid in securing the computer and

protecting user accounts. It is also used in an effort to lower the overall risk of a security breach.

**Observation III**

At least two instances exist where no court-ordered fee/fine forms were placed in the juvenile's file. The court-ordered fee/fine forms are used for cases that are settled by the Probation Office. Court imposed fines levied by the Probation Office are violation of probation, informal probation, and curfew. As previously noted in the 2010 Management Report, the delay of the court-ordered/fee fine forms from the Probation Office does not allow the Accounting Technician to cross-check the funds received for disbursement with the information on the court-ordered/fee fine forms. This may result in payment discrepancies, such as the incorrect payee or amount.

**Recommendation III**

Per the Court's existing Standard Operating Policy and Procedures, all files should possess a formal court order or a court-ordered fee/fine form. Also, timeliness of these documents from the Probation Office would provide adequate payment verification by the Accounting Technician.

**Observation IV**

Periodically, the "Amount Ordered" and the "Balance Remaining" fields are inaccurate on the Month End Restitution report. The "Amount Ordered" may not reflect the imposed fines by the court; the "Balance Remaining" may not adequately reflect the account balance after the payments are applied. Some of the inconsistencies in reporting occurred when court ordered restitution amounts imposed for payment were allocated to multiple victims.

**Recommendation IV**

We recommend that management ascertain staff is adequately trained on entering court orders that require multiple restitution payments. This would ensure consistency in the data entered into the Banner System and authenticity of the Month End Reports.

**Observation V**

During the month of March 2011, certain formulas for various Year to Date Total categories in the ledger (excel spreadsheet) were incorrect. Despite these discrepancies, all cash receipts reflected in the ledger were appropriately recorded and correct. However, some Year to Date Totals from March 2011 through December 2011 were impacted.

**Recommendation V**

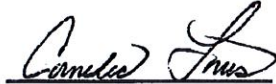
Internal Audit recommends that the Cash Receipt Ledger detailing the Year to Date Totals by category be compared to the Summary of Cash Receipts schedules by category. This review would ensure accuracy and completeness of the information in the ledger.

**Comment I**

Tremendous improvements were made in reducing errors and ensuring compliance with the department's operating procedures/policies. Receipts are noted with the Child @ Number and the initials of the Juvenile Court personnel that accepted the funds. Errors, such as application of payments to various categories and payment types, have been reduced. Procedures were adopted to identify errors and make certain they were corrected. Cash receipts discrepancies were resolved in a timely manner.

**Comment II**

The Court purchased Quick Books software to support their financial and reporting needs. As of report date, we were informed that the transactions were converted to QuickBooks and all phases of the implementation process were complete.



Cornelia Louis

CL/CCH

Cc: Richard Stogner, Executive Assistant/ Chief Operating Officer  
Joel Gottlieb, Chief Financial Officer/Finance Director  
Phyllis Douglas, Director of Court Services