

DeKALB COUNTY, GEORGIA



Law Library

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2011

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance- Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

March 22, 2012

Ms. Cathy W. McCumber
DeKalb County Law Library
DeKalb County Courthouse
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2011. These financials are the responsibility of the Law Library'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 DeKalb County Law Library 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

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

DEKALB COUNTY, GEORGIA
LAW LIBRARY
BALANCE SHEET
DECEMBER 31, 2011 AND 2010 - COMPARED

	December 31,		INCREASE (DECREASE)
<u>ASSETS</u>	2011	2010	
Cash:			
Operating Account	\$ 143,913	210,042	\$ (66,129)
Savings/Other	103,657	-	103,657
CD's	-	383	(383)
Accounts Receivable:			
Due From:			
Superior Court	2,314	1,850	464
State Court	1,450	1,752	(302)
Probate Court	534	508	26
Others	402	100,609	(100,207)
Total Assets	\$ 252,270	\$ 315,144	\$ (62,876)
<u>LIABILITIES</u>			
Accounts Payable	\$ 2,234	11,359	\$ (9,125)
Fund Balance	250,036	303,785	(53,749)
CD			
Total Liabilities	\$ 252,270	\$ 315,144	\$ (62,874)

**DEKALB COUNTY, GEORGIA
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDING DECEMBER 31, 2011 AND 2010 - COMPARED**

<u>REVENUES</u>	<u>2011</u>	<u>2010</u>	<u>INCREASE (DECREASE)</u>
Superior Court	\$ 30,534	\$ 29,610	\$ 924
State Court	20,538	42,504	(21,966)
Probate Court	6,510	5,882	628
Interest	2,877	538	2,339
Miscellaneous	33,207	74,075	(40,868)
Total Revenues	\$ 93,666	\$ 152,609	\$ (58,943)
 <u>EXPENDITURES</u>			
Salary - Librarian	72,014	72,058	(44)
Salary - Taxes and Benefits	(7,504)	2,001	(9,505)
Reference Materials	77,256	60,123	17,133
Supplies and Equipment	3,945	9,307	(5,362)
Miscellaneous	1,705	947	758
Total Expenditures	\$ 147,414	\$ 144,436	\$ 2,979
 Net Revenue	 (53,750)	 8,173	 (61,922)
Fund Balance, January 1	303,786	295,613	8,173
 Fund Balance, December 31	 <u>\$ 250,036</u>	 <u>\$ 303,786</u>	 <u>\$ (53,749)</u>