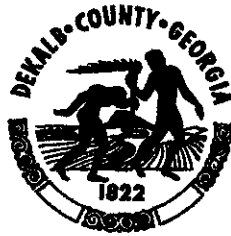


DEKALB COUNTY, GEORGIA



MAGISTRATE COURT
AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2011

PREPARED BY
INTERNAL AUDIT DIVISION



Finance-Division of 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 9, 2012

Chief Magistrate Berryl A. Anderson
Magistrate Court of DeKalb County
DeKalb County Courthouse
556 N. McDonough St., Ste. 270
Decatur, GA 30030

Dear Chief Magistrate Anderson:

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

Sincerely,

Cornelia Louis
DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of Magistrate Court
Richard Stogner, Executive Assistant/Chief Operating Officer

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2011 AND 2010 - COMPARED**

	---December 31---		INCREASE (DECREASE)
	2011	2010	
Assets:			
Cash:			
Civil Division	\$ 803,086	\$ 609,717	\$ 193,369
Criminal Division	3,643	3,087	556
Change Fund	750	750	-
Total Assets	\$ 807,478	\$ 613,554	\$ 193,924
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 3,264	\$ 3,087	\$ 177
Jail Fund	4	-	5
Sheriff's Service	300	-	300
Supervisory Fee/Probation Fee	(20)	-	(20)
Change Fund	750	750	-
Due to Outside Funds:			
Peace Officer's Annuity	-	-	-
Sheriff's Retirement	2	-	2
State Penalty Assessments	4	-	5
GA. Indigent Denfense Council	-	-	-
Superior Ct. Clerk Retirement	2	-	2
GSCCCA (POPIDF)/(JOSHUA'S LAW)	7	-	7
Due to Others:			
Trust Funds Under Court Order	802,361	609,717	192,644
Restitution	803	-	803
Total Liabilities	\$ 807,478	\$ 613,554	\$ 193,924

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2011 AND 2010 - COMPARED**

	--DECEMBER 31--		INCREASE (DECREASE)
	2011	2010	
Receipts:			
Civil Trust Principal	\$ 4,427,124	\$ 1,787,474	\$ 2,639,651
Civil Court Costs	4,061,230	3,240,975	820,254
Criminal Fines and Costs	47,973	47,159	813
Restitution	2,475	3,022	(548)
Supervisory Fees	65	1,155	(1,090)
Superior Court Clerk Retirement Fund	21	111	(91)
Other/Misc*	-	35	(35)
TOTAL RECEIPTS	\$ 8,538,887	\$ 5,079,932	\$ 3,458,955
Disbursements:			
To County Government:			
General Fund:			
Civil Division General Fund	\$ 1,353,682	\$ 995,215	\$ 358,468
Criminal Division General Fund	40,175	44,088	(3,913)
Jail Fund	96	622	(527)
State Court Suit Service - Civil	952,350	894,275	58,075
Sheriff's Service	625	120	505
Supervisory Fee/Probation Fee	85	1,155	(1,070)
Victim Assistance Fund	43	261	(218)
To Outside Funds:			
Peace Officer's Annuity	59	356	(298)
Sheriff's Retirement	22	120	(98)
Library Fund (Civil)	-	-	-
Magistrate Retirement Fund of GA	206,112	150,936	55,176
Clerk's Retirement	2,282	1,485	796
State Penalty Assessments	96	572	(477)
Alternate Dispute Resolution	419,738	325,800	93,938
Superior Ct. Clerk Retirement Fund	111,949	86,999	24,949
Volunteer Lawyers (Civil)	167,895	130,320	37,575
GA. Indigent Defense Council	-	-	-
Peace Officer & Proces. Ind. Def. Fund/POPIDF/GSCCCA	839,541	652,122	187,418
Joshua's Law/Driver's Educ./t/b paid to GSCCCA	14	14	1
To Others:			
Trust Funds Under Court Order	4,240,763	1,196,227	3,044,535
Transfer Fees	4,563	4,073	490
Restitution	1,672	3,137	(1,465)
Refunds & Professional Fees	3,204	392	2,812
TOTAL DISBURSEMENTS	\$ 8,344,962	\$ 4,488,289	\$ 3,856,673
NET RECEIPTS	193,924	591,643	(397,718)
CASH, JANUARY 1	613,554	21,911	591,643
CASH, DECEMBER 31	\$ 807,478	\$ 613,554	\$ 193,924