



Finance-Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

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April 27, 2012

William D. O'Brien, Police Chief
DeKalb County Police Department
DeKalb County, Georgia
Tucker, Georgia 30084

Dear Chief O'Brien:

We have examined records and reports, counted cash, and performed such tests as deemed necessary to determine the amount of Seized Funds on hand in the DeKalb County Police Department Property Room as of December 31, 2011 and the accuracy of Property Room records relating to the receipt and disbursement of those funds for the Calendar Year ending December 31, 2011.

In our opinion, the accompanying financial statements are satisfactory representations of the operations and condition of the Property Room as of December 31, 2011.

Sincerely,

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

**DEKALB COUNTY POLICE DEPARTMENT
POLICE SEIZED FUNDS
BALANCE SHEET - COMPARED
DECEMBER 31, 2011 AND DECEMBER 31,2010**

	<u>December 31 2011</u>	<u>December 31 2010</u>	<u>Increase / (Decrease)</u>
ASSETS			
Cash in Property Room	<u>\$682,290</u>	<u>\$615,335</u>	<u>\$66,955</u>
Total Assets	<u><u>\$682,290</u></u>	<u><u>\$615,335</u></u>	<u><u>\$66,955</u></u>
LIABILITIES			
Due Others	<u>\$682,290</u>	<u>\$615,335</u>	<u>\$66,955</u>
Total Liabilities	<u><u>\$682,290</u></u>	<u><u>\$615,335</u></u>	<u><u>\$66,955</u></u>

EXHIBIT A

**DEKALB COUNTY POLICE DEPARTMENT
POLICE SEIZED FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - COMPARED
DECEMBER 31, 2011 AND DECEMBER 31, 2010**

	<u>Calendar Year 2011</u>	<u>Calendar Year 2010</u>	<u>Variance</u>
Total Receipts	\$149,690	\$238,346	(\$88,656)
Total Disbursements	(\$82,734)	(\$152,451)	\$69,717
Net Receipts / (Disbursements)	\$66,956	\$85,895	(\$18,939)
Assets January 01	\$615,335	\$529,440	\$85,895
Assets December 31	<u>\$682,290</u>	<u>\$615,335</u>	<u>\$66,955</u>

EXHIBIT B