

DeKALB COUNTY, GEORGIA



**PROBATE 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

February 8, 2012

Judge Jeryl Rosh  
DeKalb County Probate Judge  
556 N. McDonough  
Decatur, Ga. 30030

Dear Judge Rosh:

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

Sincerely,

  
\_\_\_\_\_  
Cornelia Louis

cc: Richard Stogner, Executive Assistant / Chief Operating Officer  
Joel N. Gottlieb, Finance Director / Chief Financial Officer

CL/AW

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

	<u>---DECEMBER 31,---</u>		<b>INCREASE</b>
	<b>2011</b>	<b>2010</b>	<b>(DECREASE)</b>
<b>Assets</b>			
<b>Cash:</b>			
Operating Account	\$ 164,154	\$ 160,033	\$ 4,121
Change Fund	225	225	-
Trust Fund	197,435	219,217	(21,782)
Legal Services Fund	6,035	7,168	(1,133)
Sheriff Services Fund	3,173	2,623	550
Minor Guardian Ad Litem	4,101	5,457	(1,356)
	<u>375,122</u>	<u>394,723</u>	<u>(19,601)</u>
<b>Liabilities</b>			
<b>Due DeKalb County:</b>			
DeKalb County General Fund	\$ 29,363	\$ 33,944	\$ (4,581)
Change Fund	225	225	-
Legal Services Fund	6,035	7,168	(1,133)
Sheriff Services Fund	3,173	2,623	550
Clerk of Superior Court	1,580	1,424	156
Others	34,676	26,813	7,863
Trust Fund	197,435	219,217	(21,782)
Citations	718	1,056	(338)
Commissions	22,052	21,027	1,025
Childrens Trust Funds	2,008	1,543	465
Minor Guardian Ad Litem	4,101	5,457	(1,356)
Indigent Defense Fund	10,170	10,275	(105)
Georgia Bureau of Investigation	61,724	63,404	(1,680)
Law Library	573	545	28
PASP	1,288	-	1,288
<b>Total Liabilities</b>	<u>\$ 375,122</u>	<u>\$ 394,723</u>	<u>\$ (19,601)</u>

**EXHIBIT "A"**

**DEKALB COUNTY, GEORGIA**  
**PROBATE COURT**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEARS ENDING DECEMBER 31, 2011 AND 2010 - COMPARED**

	----- December 31-----		INCREASE
	2011	2010	(DECREASE)
<b>Receipts:</b>			
<b>County Funds:</b>			
Administrator	\$ 169,186	\$ 146,653	\$ 22,533
Guardianship	112,918	111,421	1,497
Executor	183,120	173,676	9,444
Years Support	21,707	17,999	3,708
Certified Copies	124,898	97,980	26,918
Pistol Licenses	108,602	83,721	24,881
Marriage Licenses	139,628	123,650	15,978
Miscellaneous	21,541	28,498	(6,957)
Fingerprints	1,614	-	1,614
Photostatic Copies	11,159	7,800	3,359
Clerk of Superior Court	2,182	1,884	298
<b>Other:</b>			
Sheriff's Fees	10,975	8,760	2,215
Judge's Retirement Fund	45,574	42,363	3,211
Citations	36,870	38,220	(1,350)
Commissions	33,500	33,252	248
Other	5,964	5,591	373
Childrens Trust Fund	73,110	70,545	2,565
Human Resources	9,606	11,691	(2,085)
Alternate Dispute Resolution	15,180	16,043	(863)
Indigent Defense Fund	31,575	33,960	(2,385)
Georgia Bureau Of Investigation	149,600	155,880	(6,280)
Law Library	6,526	6,468	58
PASP	1,288	-	1,288
Legal Services Fund	25,000	30,000	(5,000)
Sheriff Services Fund	-	-	-
Trust Fund	6,758	25,497	(18,739)
Minor Guardian Ad Litem	31,625	36,375	(4,750)
<b>Total Receipts</b>	<u>\$ 1,379,705</u>	<u>\$ 1,307,926</u>	<u>\$ 71,775</u>



**DEKALB COUNTY, GEORGIA**  
**PROBATE COURT**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEARS ENDING DECEMBER 31, 2011 AND 2010 - COMPARED**

	----- December 31-----		INCREASE
	2011	2010	(DECREASE)
<b>Disbursements:</b>			
County	898,953	788,560	110,393
Clerk of Superior Court	2,026	1,940	86
Other:			0
Sheriff's Fees	950	1,935	(985)
Judge's Retirement Fund	45,061	42,737	2,324
Citations	37,208	41,400	(4,192)
Commissions	32,475	32,840	(365)
Other	5,864	5,704	160
Childrens Trust Fund	72,645	71,282	1,363
Human Resources	11,121	11,931	(810)
Alternative Dispute Resolution	16,440	14,873	1,567
Indigent Defense Fund	31,680	33,960	(2,280)
Georgia Bureau Of Investigation	151,280	139,920	11,360
Law Library	6,498	6,539	(41)
PASP	-		
Legal Services Fund	26,133	25,716	417
Sheriff Services Fund	(550)	4,450	(5,000)
Trust Fund	28,541	18,346	10,195
Minor Guardian Ad Litem	32,981	38,829	(5,848)
<b>Total Disbursements</b>	<u>1,399,305</u>	<u>1,280,961</u>	<u>118,343</u>
<b>Net Receipts</b>	(19,601)	26,965	(46,568)
<b>Cash January 1</b>	<u>394,723</u>	<u>367,758</u>	<u>26,965</u>
<b>Cash December 31</b>	<u>\$ 375,122</u>	<u>\$ 394,723</u>	<u>\$ (19,601)</u>

**EXHIBIT "B"**