

DEKALB COUNTY, GEORGIA



DEKALB COUNTY SHERIFF'S OFFICE

AUDIT REPORT

FOR YEAR ENDED DECEMBER 31, 2011

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**



Finance – 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

May 8, 2012

Sheriff Thomas E. Brown
DeKalb County Sheriff's Office
4415 Memorial Drive
Decatur, GA 30032

Dear Sheriff Brown:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2011. These financials are the responsibility of the Sheriff's Office management. Our responsibility is to express an opinion on them 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 Sheriff's Office, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2011.

Sincerely,

Cornelia Louis

CL/RI

cc: Richard Stogner, Chief Operating Officer / Executive Assistant
Joel Gottlieb, Chief Financial Officer
Jeffrey L. Mann, Chief of Staff, Sheriff's Office

DeKalb County, Georgia
Sheriff's Office
Statement of Cash Receipts and Expenditures
Years Ending December 31, 2011 and 2010 - Compared

	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>
<u>RECEIPTS:</u>			
<i>Operating Fund:</i>			
Sheriff's Fees	111,134	\$ 122,372	\$ (11,238)
Bond Forfeitures & Jail Fees	496,897	478,416	18,481
Sheriff's Sales Commission	648	2,447.00	(1,799)
Jail Staff & Const. Fund	700	1,050	(350)
Advertising and Storage	1,502	3,281	(1,779)
Overbid Fund/Principal & Attorney	533,287	560,619	(27,332)
State Revenue Assessment	10,600	8,600	2,000
Miscellaneous & Clerk's Fee	-	-	-
<i>Total Operating Fund</i>	\$ 1,154,768	\$ 1,176,785	\$ (22,017)
<i>Other Funds:</i>			
Cash Bond:			
Bonds	2,186,901	2,374,076	(187,175)
GA Sup. Ct. Clerk Coop. Auth.	39,576	74,212	(34,636)
Other Cash Account	2	7	(5)
Overbid Fund	-	\$ -	-
<i>Total - Other Fund</i>	\$ 2,226,479	\$ 2,448,295	\$ (221,816)
<i>Total Receipts</i>	<u>\$ 3,381,247</u>	<u>\$ 3,625,080</u>	<u>\$ (243,833)</u>
<u>DISBURSEMENTS:</u>			
<i>Operating Fund:</i>			
Dekalb County:			
Sheriff's Fees	117,415	\$ 109,130	\$ 8,285
Sheriff's Sales Commission	648	2,567	\$ (1,919)
Bond Forfeitures & Jail Fees	527,919	449,454	\$ 78,465
Jail Staff & Const. Fund	700	1,050	\$ (350)
Others:			\$ -
Advertising and Storage	1,502	3,161	\$ (1,659)
Miscellaneous & Clerk Fee	-	-	\$ -
<i>Total Operating Fund</i>	\$ 648,184	\$ 565,362	\$ 82,822
<i>Other Funds:</i>			
Cash Bonds:			
GA Sup. Ct. Clerk Coop. Auth.	77,225	\$ 34,378	\$ 42,847
State Revenue Assessment	10,600	8,600	2,000
Cash Bonds	2,299,040	2,286,170	12,870
Minors Trust Fund	-	-	0
Overbid Fund	\$538,562	560,619	(22,057)
<i>Total Other Funds</i>	2,925,426	\$ 2,889,767	\$ 35,659
<i>Total Disbursements</i>	<u>\$3,573,611</u>	<u>\$ 3,455,129</u>	<u>\$118,482</u>
<i>Net Receipts / (Disbursements)</i>	(192,364)	169,951	\$ (362,315)
<i>Cash, January 1</i>	\$5,218,492	\$ 5,048,542	\$ 169,950
<i>Cash, December 31, 2011</i>	<u>\$ 5,026,129</u>	<u>\$ 5,218,493</u>	<u>\$ (192,364)</u>

Dekalb County, Georgia
Sheriff's Office
Statement Of Assets, Liabilities and Fund Balance
As of December 31, 2011 and 2010 - Compared

	<u>December 31,</u> <u>2011</u>	<u>December 31,</u> <u>2010</u>	<u>Increase</u> <u>(Decrease)</u>
<u>ASSETS:</u>			
Petty Cash	3,800	3,800	-
Operating Fund	7,736	43,667	(35,931)
Cash Bond	4,910,661	5,022,800	(112,139)
Overbid Fund	95,235	95,245	(10)
GA Sup. Ct. Clerk Coop. Auth.	5,385	43,034	(37,649)
Due From Others	-	-	-
Other Cash Account	2,592	2,590	2
Total Cash	\$ 5,025,409	\$ 5,211,136	(185,730)
Due From Others	\$ 720	\$ 7,357.00	-
TOTAL ASSETS	<u>\$ 5,026,129</u>	<u>\$ 5,218,493</u>	<u>\$ (185,730)</u>
<u>LIABILITIES:</u>			
<i>Other Funds:</i>			
Cash Bonds:			
Bonds	4,911,518	\$ 5,023,657	\$ (112,139)
Other Cash Account	2,592	2,590	2
GA Sup. Ct. Clerk Coop. Auth.	5,385	43,034	(37,649)
Minor Trust Fund	-	-	-
Total - other Funds	\$ 4,919,495	\$ 5,069,281	\$ (149,786)
<i>Funds Due to Others:</i>			
Overbid Fund/Prin. & Attorney	97,573	102,849	\$ (5,276)
<i>Due to DeKalb County:</i>			
Advertizing & Storage	120	120	-
Sheriff's Fees	\$ 7,192	13,474	(6,282)
Sheriff's Sales Commission	10	9	1
Bond Forfeitures and Jail Fees	(2,060)	28,963	(31,023)
Petty Cash Fund	3,800	3,800	-
Total Fund - Due Dekalb	\$ 106,634	\$ 149,215	\$ (42,580)
TOTAL LIABILITIES & FUND BAL.	<u>\$ 5,026,129</u>	<u>\$ 5,218,496</u>	<u>\$ (192,366)</u>