

DeKALB COUNTY, GEORGIA



STATE COURT PROBATION OFFICE

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

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

June 29, 2012

The Honorable Judge Wayne Purdom
DeKalb County State Court Probation Office
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Honorable Judge Purdom,

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2011. These financials are the responsibility of the State Court Probation'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 exhibits are a satisfactory representation of the fiscal operations and condition of the State Court Probation Office, being reasonably free of material discrepancies and deficiencies as of December 31, 2011.

Sincerely,

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

**DEKALB COUNTY, GEORGIA
STATE COURT PROBATION OFFICE
BALANCE SHEET
DECEMBER 31, 2011 AND 2010 - COMPARED**

	<u>December 31, 2011</u>	<u>December 31, 2010</u>	<u>Increase (Decrease)</u>
Assets:			
Cash			
Operating Account	\$295,572	\$229,685	\$65,887
Change Fund	300	300	-
Total Cash	<u>\$295,872</u>	<u>\$229,985</u>	<u>\$65,887</u>
Due From Others	7,818	12,278	(4,460)
Total Assets	<u><u>\$303,689</u></u>	<u><u>\$242,263</u></u>	<u><u>\$61,426</u></u>
Liabilities:			
Trust & Agency Funds			
State Court Fines & Fees	\$178,651	\$103,900	\$74,751
Magistrate Court Fines & Fees	19	713	(694)
Superior Court Fines & Fees	25,379	11,681	13,698
Restitution	57,185	50,893	6,292
Child Support	10,495	16,153	(5,658)
Crime Victim Fund	30,471	58,323	(27,852)
Work Release	1,189	300	889
Due to DeKalb County			
Change Fund	300	300	-
Total Liabilities	<u><u>\$303,689</u></u>	<u><u>\$242,263</u></u>	<u><u>\$61,426</u></u>

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

	<u>December 31, 2011</u>	<u>December 31, 2010</u>	<u>Increase (Decrease)</u>
Receipts:			
Trust & Agency Funds:			
State Court Cases	\$2,626,280	\$2,282,047	\$344,233
Magistrate Court Cases	3,941	3,443	498
Superior Court Cases	348,821	302,765	46,056
Due from Others	4,851	0	0
Total Receipts	<u><u>\$2,983,893</u></u>	<u><u>\$2,588,255</u></u>	<u><u>\$390,787</u></u>
Disbursements:			
Trust & Agency Funds:			
State Court Fines & Fees	\$2,270,259	\$2,874,384	(\$604,125)
Magistrate Court Fines & Fees	1,264	7,099	(5,835)
Superior Court Fines & Fees	96,664	376,891	(280,227)
Child Support	278,778	370,204	(91,426)
Restitution	132,051	139,968	(7,917)
Crime Victim Fund	110,559	53,090	57,469
Work Release	15,041	13,139	1,902
Merchant Fees	13,390	10,612	2,778
Total Disbursements	<u><u>\$2,918,006</u></u>	<u><u>\$3,845,387</u></u>	<u><u>(\$927,381)</u></u>
Net Receipts (Disbursements)	<u><u>\$65,887</u></u>	<u><u>(\$1,257,132)</u></u>	<u><u>\$1,318,168</u></u>
Cash, January 01	<u><u>\$229,684</u></u>	<u><u>\$1,486,816</u></u>	<u><u>(\$1,257,132)</u></u>
Cash, December 31	<u><u>\$295,571</u></u>	<u><u>\$229,684</u></u>	<u><u>\$65,887</u></u>