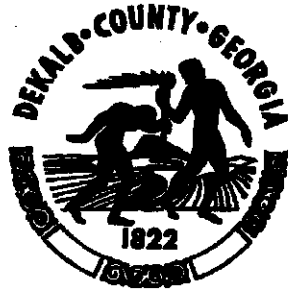


DeKALB COUNTY, GEORGIA



Alternative Dispute Resolution

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2012

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance-Internal Audit & Licensing

Cornelia Louis
Interim 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

April 15, 2013

The Honorable Chief Judge Gregory A. Adams
DeKalb County Alternative Dispute Resolution Program (ADR)
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Chief Judge Adams:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of the ADR'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 DeKalb County Alternative Dispute Resolution Trust fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2012.

Sincerely,

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

Cc: Zach Williams, Chief Operating Officer and Executive Assistant
Joel Gottlieb, Finance Director/Chief Financial Officer
Cathy W. McCumber, Treasurer/Court Administrator

CL/CH

**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2012 AND 2011 - COMPARED**

	2012	2011	Increase (Decrease)
<u>ASSETS</u>			
Cash In Bank:			
Operating	89,320	134,032	(44,712)
Investment: Certificate	381,994	364,309	17,685
Interest:			
Savings - Interest	330	-	330
Money Market - Interest	672	-	672
Money Market	243,102	-	243,102
Account Receivables:			
State Court	4,080	5,430	(1,350)
Magistrate Court	31,778	38,505	(6,728)
Clerk of Superior Court	2,925	3,488	(563)
Probate Court	1,200	1,200	-
Total Assets	<u>\$ 755,183</u>	<u>\$ 546,964</u>	<u>\$ 208,219</u>
 <u>LIABILITIES and FUND BALANCE</u>			
Due DeKalb County	140,147	161,722	(21,575)
Fund Balance	615,037	385,242	229,795
Total Liabilities and Fund Balance	<u>\$ 755,183</u>	<u>\$ 546,964</u>	<u>\$ 208,219</u>

Exhibit "A"

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011 - COMPARED

	2012	2011	Increase (Decrease)
REVENUES			
State Court	\$ 53,393	\$ 45,473	\$ 7,920
Magistrate Court	415,500	447,045	(31,545)
Clerk of Superior Court	45,525	50,390	(4,865)
Probate Court	15,743	15,120	623
Interest:			
Operating Acct.	0	41	(41)
Certificates	18,869	(12,745)	31,614
Trust Fund Savings - Interest	330	-	330
Money Market	243,774	-	243,774
DHR Fees	(1,183)	(220,098)	218,915
Room Rental	475	240	235
Other Fees	45	1	44
Mediation Fees	-	-	-
Total Revenues	\$ 792,471	\$ 325,468	\$ 467,004
EXPENDITURES			
DeKalb County	560,848	590,400	(29,552)
Bond Premium	1,775	1,775	-
Bank Commercial Charge	8	38	(30)
Miscellaneous	45	1,277	(1,232)
	\$ 562,676	\$ 593,490	\$ (30,814)
Net Revenue	229,795	(268,022)	497,817
Fund Balance, January 1,	385,242	653,264	(268,022)
Fund Balance, December 31,	\$ 615,037	\$ 385,242	\$ 229,795

Exhibit "B"