

DeKALB COUNTY, GEORGIA



CLERK OF SUPERIOR COURT

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

May 6, 2013

Ms. Debra DeBerry
DeKalb County Clerk of Superior Court
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Ms. DeBerry:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of the Clerk of Superior 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 Clerk of Superior Court, DeKalb County, Georgia, 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: Zachary Williams, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Chief Financial Officer/Finance Director

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
December 31, 2012**

	<u>December 31 2012</u>	<u>December 31 2011</u>	<u>Variance</u>
ASSETS:			
Trust Funds	\$ 2,670,482	\$ 2,210,805	\$ 459,677
GSCCCA	6,902	6,900	2
Intangible Recording Tax	19,174	10,689	8,485
Real Estate Transfer Tax	-	-	-
General Operating	43,156	51,489	(8,333)
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<hr/>	<hr/>	<hr/>
Subtotal	2,741,160	2,281,328	459,832
Due from Others	<hr/> 17,595 ¹	<hr/> 17,586	<hr/> 9
Total Assets	<hr/> \$ 2,758,755 <hr/>	<hr/> \$ 2,298,914 <hr/>	<hr/> \$ 459,841 <hr/>
 LIABILITIES			
Trust Funds	\$ 2,688,050	\$ 2,228,373	\$ 459,677
GSCCCA	6,902	6,900	2
Intangible Recording Tax	19,174	10,689	8,485
Real Estate Transfer Tax	26.90	--	27
General Operating	43,156	51,507	(8,351)
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	<hr/> \$ 2,758,755 <hr/>	<hr/> \$ 2,298,914 <hr/>	<hr/> \$ 459,841 <hr/>

¹ Missing funds of \$17,568.77 from Court Registry 2004 not recovered as of year ended 2012 and other miscellaneous adjustments.

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2012**

	<u>2012</u>	<u>2011</u>	<u>Variance</u>
RECEIPTS			
Trust Fund			
GPDSC	\$ 2	\$ 2	\$ 0
Interest Bearing & Escrow	1,932,173	2,564,042	(631,869)
Real Estate Transfer Tax	3,029,865	1,975,978	1,053,887
Intangible Recording Tax	12,396,683	9,104,996	3,291,687
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	4,923,132	5,010,233	(87,101)
U.C.C	-	-	-
FIFA	-	-	-
Jail Fees	-	-	-
Criminal Fines	492,724	362,748	129,976
(Other - Brain & Spinal Fees)	-	-	-
	<u>\$ 22,774,580</u>	<u>\$ 19,017,999</u>	<u>\$ 3,756,581</u>
DISBURSEMENTS			
Trust Fund			
GPDSC	\$ -	\$ -	\$ -
Interest Bearing & Escrow	1,472,496	2,991,413	(1,518,917)
Real Estate Transfer Tax	3,029,865	1,975,978	1,053,887
Intangible Recording Tax			
County	5,225,700	3,451,287	1,774,413
State	67,596	55,483	12,113
Board of Education	5,127,141	4,133,743	993,398
City(s)	1,956,278	1,441,871	514,407
Other	11,482	24,912	(13,430)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	2,883,927	2,576,904	307,023
Criminal:			
Fines	-	-	-
Jail Fund	-	-	-
Sheriff's Services	68,813	74,830	(6,017)
Clerk's Retirement Fund	108,212	103,124	5,088
Sheriff's Retirement Fund	12,774	11,980	794
Peace Officers' Annuity & Benefit Fund	34,150	25,285	8,865
Child Abuse	9,440	11,835	(2,395)
Law Library Fund	32,009	31,648	361
Alternative Dispute Resolution Fund	45,525	49,380	(3,855)
Clerk Cooperative Authority - UCC	20,570	27,675	(7,105)
Clerk Cooperative Authority - Real Prop	530,305	375,130	155,175
Clerk Cooperative Authority - Notary	5,898	5,116	782
Other	1,672,567	2,029,798	(357,231)
	<u>\$ 22,314,748</u>	<u>\$ 19,397,391</u>	<u>\$ 2,917,356</u>
Net Receipts (Disbursements)	459,832	(379,392)	839,223
Cash, January 01	<u>2,281,327</u>	<u>2,660,719</u>	<u>(379,392)</u>
Cash, December 31	<u>\$ 2,741,160</u>	<u>\$ 2,281,327</u>	<u>\$ 459,832</u>

EXHIBIT "B"