

DeKALB COUNTY, GEORGIA



**Juvenile Court**

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**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

Chief Judge Desiree Sutton Peagler  
Juvenile Court of DeKalb County  
Gregory A. Adams Juvenile Justice Center  
4309 Memorial Drive  
Decatur, Georgia 30032

Dear Chief Judge Peagler:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of the Juvenile 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 Juvenile 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: Zach Williams, Chief Operating Officer and Executive Assistant  
Joel Gottlieb, Finance Director/Chief Financial Officer  
Lorri Dorce, Deputy Clerk of Juvenile Court

CL/CH

**DeKalb County, Georgia**  
**Juvenile Court**  
**Balance Sheet**  
**December 31, 2012 and 2011 - Compared**

	--December 31--		Increase
	2012	2011	(Decrease)
<b>Assets:</b>			
Cash in Bank	\$9,997	\$14,128	(\$4,131)
Due From Others	39	39	(0)
Change Fund	200	200	-
<b>Total Assets</b>	<b>\$10,236</b>	<b>\$14,367</b>	<b>(\$4,131)</b>
 <b>Liabilities:</b>			
<b>Trust &amp; Agency Funds:</b>			
Restitution	\$5,409	\$7,579	(\$2,170)
Victim Assistance Fund	63	155	(93)
Bonds	1,000	1,000	-
<b>Due to DeKalb County:</b>			
Traffic Fines	1,322	3,023	(1,701)
Miscellaneous	264	16	248
Probation Fees	1,861	1,178	683
Jail Fund	125	311	(186)
Change Fund	200	200	-
<b>Due Others:</b>			
DeKalb County	(397)	-	(397)
Police Officers Annuity	63	161	(98)
GSCCCA-POPTIF (A&B)	312	710	(398)
Sheriff Retirement	14	34	(20)
<b>Total Liabilities</b>	<b>\$10,236</b>	<b>\$14,367</b>	<b>(\$4,131)</b>

**Exhibit "A"**

**DeKalb County, Georgia**  
**Juvenile Court**  
**Statement of Receipts and Disbursements**  
**For The Years Ending December 31, 2012 and 2011 - Compared**

	<u>2012</u>	<u>2011</u>	<u>Increase (Decrease)</u>
Receipts:			
Other Sources:			
Traffic Fines	\$39,519	\$50,289	(\$10,770)
Miscellaneous	2,008	2,553	(545)
Probation	31,979	32,831	(852)
Trust & Agency Funds:			
Restitution	<u>23,144</u>	<u>12,795</u>	<u>10,349</u>
Total Receipts	<u>\$96,651</u>	<u>\$98,469</u>	<u>(\$1,818)</u>
Disbursements:			
To DeKalb County:			
Miscellaneous	\$1,761	\$2,553	(\$792)
Traffic Fines	28,629	32,639	(4,010)
Jail Fund	3,145	3,513	(368)
Probation	31,296	32,984	(1,688)
Victim Assistance Fund	1,574	1,757	(183)
Trust & Agency Funds:			
Restitution	25,315	14,047	11,268
Due From:			
DeKalb County	397	-	397
Other:			
Sheriff Retirement	402	396	6
GSCCCA	6,589	8,302	(1,713)
Police Officers Annuity Fund	<u>1,676</u>	<u>1,827</u>	<u>(151)</u>
Total Disbursements	<u>\$100,783</u>	<u>\$98,018</u>	<u>\$2,765</u>
Net Receipts (Disbursements)	(4,131)	450	(4,581)
Cash, January 1	<u>14,367</u>	<u>13,917</u>	<u>450</u>
Cash, December 31	<u>\$10,236</u>	<u>\$14,367</u>	<u>(\$4,131)</u>