

DEKALB COUNTY, GEORGIA



JUVENILE COURT



AUDIT REPORT

2012 JUVENILE COURT INTERIM AUDIT REPORT

PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION

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Finance Department, Internal Audit & Licensing
Cornelia Louis
Acting Director of Finance, Internal Audit & Licensing

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DATE: June 7, 2012
TO: Desiree Peagler, Chief Judge, Juvenile Court
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Interim Audit - Juvenile Court

General Information

At the request of Juvenile Court, Internal Audit performed a review to determine Juvenile Court Clerk Office's compliance with the Court's policies and procedures. The court requested an audit prior to the hire of a new Clerk of Court.

The Juvenile Court Clerk Office oversees various administrative functions within the court system. In addition to handling personnel concerns, the Clerk's Office coordinates the security and maintenance of court records, files, and documents. The office also manages receipt of funds for fines and fees ordered by the court.

Purpose

The purpose of our review was to obtain reasonable assurance whether the transactional activities complied with existing policies and procedures and that the financial records were fairly presented.

Scope

Our review covered the period between January 1, 2012 through May 11, 2012. The Daily Cashier Totals, Cash Receipts, Month End Reports, bank statements, bank reconciliations, check copies and ledgers were reviewed. Internal Audit also conducted such audit tests and procedures as were considered necessary under the circumstances.

Opinion

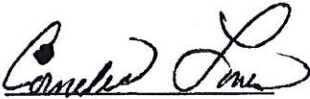
In our opinion, the transactions presented for the audit are in compliance with existing policies and procedures and provides a fair representation of the financial position of DeKalb County Juvenile Court.

Comment I

The observation noted in the 2011 Management Report dated March 23, 2012 that relate to the delinquency of accounts receivable balances that remain uncollected, continues to be an area of concern. The longer the receivables remain outstanding, the less likely they can be collected.

Comment II

As referenced in the 2011 Management Report, the periodic inaccuracies of the “Amount Ordered” and “Balance Remaining” fields displayed on the Month End reports may diminish the report’s authenticity.



Cornelia Louis

CL/CCH

Cc: Richard Stogner, Executive Assistant/ Chief Operating Officer
Joel Gottlieb, Chief Financial Officer/Finance Director
Phyllis Douglas, Director of Court Services