

DEKALB COUNTY, GEORGIA



MAGISTRATE COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2012

**PREPARED BY
INTERNAL AUDIT DIVISION**



Division of 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 19, 2013

Chief Magistrate Berryl A. Anderson
Magistrate Court of DeKalb County
DeKalb County Courthouse
556 N. McDonough St., Ste. 270
Decatur, GA 30030

Dear Chief Magistrate Anderson:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of the Magistrate 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 Magistrate Court of DeKalb County, being reasonably free of material discrepancies and deficiencies as of December 31, 2012.

Sincerely,

Cornelia Louis
DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of Magistrate Court
Zachary L. Williams, Executive Assistant/Chief Operating Officer
Joel N. Gottlieb, Finance Director/Chief Financial Officer/

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2012 AND 2011 - COMPARED**

	---December 31---		INCREASE (DECREASE)
	2012	2011	
Assets:			
Cash:			
Civil Division	\$ 756,728	\$ 803,086	\$ (46,358)
Criminal Division	3,117	3,643	(526)
Change Fund	450	750	(300)
Total Assets	\$ 760,295	\$ 807,478	\$ (47,184)
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 2,062	\$ 3,264	\$ (1,202)
Jail Fund	-	4	(4)
Sheriff's Service	1,075	300	775
Supervisory Fee/Probation Fee	(20)	(20)	-
Change Fund	450	750	(300)
Due to Outside Funds:			
Peace Officer's Annuity	-	-	-
Sheriff's Retirement	-	2	(2)
State Penalty Assessments	-	4	(4)
GA. Indigent Denfense Council	-	-	-
Superior Ct. Clerk Retirement	-	2	(2)
G.S.C.C.A (POPIDF)/(Joshua's Law)	-	7	(7)
Due to Others:			
Trust Funds Under Court Order - Civil & Criminal	756,003	802,361	(46,358)
Restitution	725	803	(79)
Total Liabilities	\$ 760,295	\$ 807,478	\$ (47,184)

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012 AND 2011 - COMPARED**

	--DECEMBER 31--		INCREASE (DECREASE)
	2012	2011	
Receipts:			
Civil Trust Principal	\$ 5,352,710	\$ 4,427,124	\$ 925,586
Civil Court Costs	4,496,607	4,061,230	435,378
Criminal Fines and Costs	44,895	47,973	(3,077)
Restitution	18,180	2,475	15,705
Supervisory Fees	20	65	(45)
Superior Court Clerk Retirement Fund	12	21	(9)
Other/Misc. Adjustments	0.06	-	0.06
TOTAL RECEIPTS	\$ 9,912,425	\$ 8,538,887	\$ 1,373,538
Disbursements:			
To County Government:			
General Fund:			
Civil Division General Fund	\$ 1,366,165	\$ 1,353,682	\$ 12,482
Criminal Division General Fund	44,449	40,175	4,273
Jail Fund	57	96	(39)
State Court Suit Service - Civil	1,395,240	952,350	442,890
Sheriff's Service	641	625	16
Supervisory Fee/Probation Fee	20	85	(65)
Victim Assistance Fund	27	43	(16)
To Outside Funds:			
Peace Officer's Annuity	37	59	(22)
Sheriff's Retirement	14	22	(8)
Library Fund (Civil)	-	-	-
Magistrate Retirement Fund of GA	203,175	206,112	(2,937)
Clerk's Retirement	2,088	2,282	(194)
State Penalty Assessments	54	96	(42)
Alternate Dispute Resolution	415,500	419,738	(4,238)
Superior Ct. Clerk Retirement Fund	110,814	111,949	(1,135)
Volunteer Lawyers (Civil)	166,200	167,895	(1,695)
GA. Indigent Defense Council	-	-	-
Peace Officer & Proces. Ind. Def. Fund/POPIDF/GSCCCA	831,054	839,541	(8,487)
Joshua's Law/Driver's Educ. t/b paid to GSCCCA	8	14	(6)
To Others:			
Trust Funds Under Court Order	5,399,068	4,240,763	1,158,305
Transfer Fees	5,280	4,563	717
Restitution	18,259	1,672	16,587
Refunds & Professional Fees	1,160	3,204	(2,044)
Other/Misc Adjustments:			
Change Fund*	300	-	300
TOTAL DISBURSEMENTS	\$ 9,959,608	\$ 8,344,962	\$ 1,614,646
NET RECEIPTS	(47,184)	193,924	(241,108)
CASH, JANUARY 1	807,478	613,554	193,924
CASH, DECEMBER 31	\$ 760,295	\$ 807,478	\$ (47,184)

*The Magistrate Court Change Fund decreased by \$300; changing the balance from \$750.00 to \$450.00