



**Finance-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

March 20, 2013

Cedric L. Alexander, Police Chief  
DeKalb County Police Department  
DeKalb County, Georgia  
Tucker, Georgia 30084

Dear Chief Alexander:

We have examined records and reports, counted cash, and performed such tests as deemed necessary to determine the amount of Seized Funds on hand in the DeKalb County Police Department Property Room as of December 31, 2012 and the accuracy of Property Room records relating to the receipt and disbursement of those funds for the calendar year ending December 31, 2012.

In our opinion, the accompanying financial statements and exhibits are satisfactory representations of the operations and condition of the Property Room 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, Finance Director/Chief Financial Officer  
Captain Steven Fore, DeKalb County Police Department

**DEKALB COUNTY POLICE DEPARTMENT  
POLICE SEIZED FUNDS  
BALANCE SHEET - COMPARED  
DECEMBER 31, 2012 AND DECEMBER 31, 2011**

	<u>December 31 2012</u>	<u>December 31 2011</u>	<u>Increase / (Decrease)</u>
<b>ASSETS</b>			
Cash in Property Room	<u>\$818,469</u>	<u>\$682,290</u>	<u>\$136,179</u>
<b>Total Assets</b>	<u><u>\$818,469</u></u>	<u><u>\$682,290</u></u>	<u><u>\$136,179</u></u>
<b>LIABILITIES</b>			
Due Others	<u>\$818,469</u>	<u>\$682,290</u>	<u>\$136,179</u>
<b>Total Liabilities</b>	<u><u>\$818,469</u></u>	<u><u>\$682,290</u></u>	<u><u>\$136,179</u></u>

**EXHIBIT A**

**DEKALB COUNTY POLICE DEPARTMENT  
POLICE SEIZED FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - COMPARED  
DECEMBER 31, 2012 AND DECEMBER 31, 2011**

	<u>Calendar Year 2012</u>	<u>Calendar Year 2011</u>	<u>Variance</u>
<b>Total Receipts</b>	<b>\$162,854</b>	<b>\$149,690</b>	<b>\$13,164</b>
<b>Total Disbursements</b>	<b>(\$26,676)</b>	<b>(\$82,734)</b>	<b>\$56,058</b>
<b>Net Receipts / (Disbursements)</b>	<b>\$136,178</b>	<b>\$66,956</b>	<b>\$69,222</b>
<b>Assets January 01</b>	<b>\$682,290</b>	<b>\$615,335</b>	<b>\$66,955</b>
<b>Assets December 31</b>	<b><u>\$818,469</u></b>	<b><u>\$682,290</u></b>	<b><u>\$136,179</u></b>

**EXHIBIT B**