

DeKALB COUNTY, GEORGIA



**PROBATE 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

March 26, 2013

Judge Jeryl Rosh  
DeKalb County Probate Judge  
556 N. McDonough  
Decatur, Ga. 30030

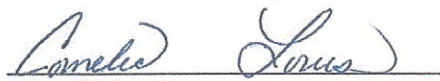
Dear Judge Rosh:

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

Sincerely,

  
Cornelia Louis

cc: Zachary Williams, Executive Assistant / Chief Operating Officer  
Joel N. Gottlieb, Finance Director / Chief Financial Officer

CL/AW

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

	<u>---DECEMBER 31,---</u>		<u>INCREASE</u>
	<u>2012</u>	<u>2011</u>	<u>(DECREASE)</u>
<b>Assets</b>			
<b>Cash:</b>			
Operating Account	\$ 174,390	\$ 164,154	\$ 10,236
Change Fund	225	225	-
Trust Fund	152,259	197,435	(45,176)
Legal Services Fund	330	6,035	(5,705)
Sheriff Services Fund	1,073	3,173	(2,100)
Minor Guardian Ad Litem	6,234	4,101	2,133
	<u>334,510</u>	<u>375,122</u>	<u>(40,613)</u>
 <b>Liabilities</b>			
Due DeKalb County:			
DeKalb County General Fund	\$ 19,863	\$ 29,363	\$ (9,500)
Change Fund	225	225	-
Legal Services Fund	330	6,035	(5,705)
Sheriff Services Fund	1,073	3,173	(2,100)
Clerk of Superior Court	1,452	1,580	(128)
Others	42,622	34,676	7,946
Trust Fund	152,259	197,435	(45,176)
Citations	(250)	718	(968)
Commissions	22,711	22,052	659
Childrens Trust Funds	4,363	2,008	2,355
Minor Guardian Ad Litem	6,234	4,101	2,133
Indigent Defense Fund	7,440	10,170	(2,730)
Georgia Bureau of Investigation	69,817	61,724	8,093
Law Library	493	573	(80)
PASP	5,879	1,288	4,591
<b>Total Liabilities</b>	<u>\$ 334,510</u>	<u>\$ 375,122</u>	<u>\$ (40,613)</u>

**EXHIBIT "A"**

**DEKALB COUNTY, GEORGIA**  
**PROBATE COURT**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEARS ENDING DECEMBER 31, 2012 AND 2011 - COMPARED**

	----- December 31-----		INCREASE (DECREASE)
	2012	2011	
<b>Receipts:</b>			
<b>County Funds:</b>			
Administrator	\$ 160,856	\$ 169,186	\$ (8,331)
Guardianship	121,068	112,918	8,150
Executor	189,236	183,120	6,116
Years Support	15,760	21,707	(5,947)
Certified Copies	120,313	124,898	(4,586)
Pistol Licenses	98,092	108,602	(10,510)
Marriage Licenses	130,130	139,628	(9,498)
Miscellaneous	20,931	21,541	(610)
Fingerprints	-	1,614	(1,614)
Photostatic Copies	10,846	11,159	(313)
Clerk of Superior Court	1,548	2,182	(634)
<b>Other:</b>			
Sheriff's Fees	11,325	10,975	350
Judge's Retirement Fund	43,772	45,574	(1,802)
Citations	34,030	36,870	(2,840)
Commissions	39,673	33,500	6,173
Other	3,616	5,964	(2,348)
Childrens Trust Fund	68,220	73,110	(4,890)
Human Resources	11,241	9,606	1,635
Alternate Dispute Resolution	15,750	15,180	570
Indigent Defense Fund	32,100	31,575	525
Georgia Bureau Of Investigation	161,934	149,600	12,334
Law Library	6,429	6,526	(97)
PASP	30,281	1,288	28,993
Legal Services Fund	25,649	25,000	649
Sheriff Services Fund	500	-	500.00
Trust Fund	82	6,758	(6,676)
Minor Guardian Ad Litem	37,875	31,625	6,250
<b>Total Receipts</b>	<u>\$ 1,391,256</u>	<u>\$ 1,379,705</u>	<u>\$ 11,547</u>

**DEKALB COUNTY, GEORGIA**  
**PROBATE COURT**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEARS ENDING DECEMBER 31, 2012 AND 2011 - COMPARED**

	----- December 31-----		INCREASE (DECREASE)
	2012	2011	
<b>Disbursements:</b>			
County	876,730	898,953	(22,223)
Clerk of Superior Court	1,676	2,026	(350)
Other:			0
Sheriff's Fees	1,150	950	200
Judge's Retirement Fund	43,901	45,061	(1,160)
Citations	34,998	37,208	(2,210)
Commissions	39,014	32,475	6,539
Other	4,310	5,864	(1,555)
Childrens Trust Fund	65,865	72,645	(6,780)
Human Resources	12,634	11,121	1,513
Alternative Dispute Resolution	15,765	16,440	(675)
Indigent Defense Fund	34,830	31,680	3,150
Georgia Bureau Of Investigation	153,841	151,280	2,561
Law Library	6,509	6,498	11
PASP	25,690		
Legal Services Fund	31,354	26,133	5,221
Sheriff Services Fund	2,600	(550)	3,150
Trust Fund	45,259	28,541	16,718
Minor Guardian Ad Litem	35,742	32,981	2,761
	<u>1,431,868</u>	<u>1,399,305</u>	<u>6,872</u>
<b>Total Disbursements</b>			
<b>Net Receipts</b>	(40,613)	(19,601)	4,674
<b>Cash January 1</b>	<u>375,122</u>	<u>394,723</u>	<u>(19,601)</u>
<b>Cash December 31</b>	<u>\$ 334,509</u>	<u>\$ 375,122</u>	<u>\$ (14,925)</u>

**EXHIBIT "B"**