

DeKALB COUNTY, GEORGIA



RECORDERS COURT

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance Department
Internal Audit & Licensing

**Interim Chief Executive
Officer**
Lee May

Board of Commissioners
District 1

October 31, 2014

The Honorable Judge Nelly F. Withers
Recorders Court of DeKalb County
3631 Camp Circle
Decatur, Georgia 30032

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

Judge Withers:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of Recorders Court management. Our responsibility is to express an opinion on the information based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with Generally Accepted Auditing Standards (GAAS). 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 considered necessary under the circumstances. We believe that our audit provides a reasonable basis for our opinion.

We were unable to tests controls over fees/deposits in the following areas: Failure to Appear (FTAs) notices, Warrants, Cash Bonds, and Court Costs because we were denied access to the records.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves as to fees and deposits, the accompanying Statement of Operations is a satisfactory representation of the fiscal operations and condition of Recorders Court, DeKalb County, Georgia, as of December 31, 2012.

Sincerely,

Cornelia Louis
Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

cc: Finance, Audit, and Budget Committee
Zachary Williams, Chief Operating Officer/Executive Assistant
Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager

**DeKALB COUNTY, GEORGIA
 RECORDERS COURT
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDING DECEMBER 31, 2012 AND 2011 - COMPARED**

	<u>2012</u>	<u>2011</u>	<u>Increase (Decrease)</u>
GROSS REVENUE	\$33,383,910	\$31,145,991	\$2,237,919
DISBURSEMENTS:			
GSCCCA	5,703,330	3,668,913	2,034,417
PEACE OFFICERS' ANNUITY	1,232,955	905,336	327,619
SHERIFF'S RETIREMENT FUND	611,400	335,640	275,760
BOND REFUNDS	6,040	4,676	1,364
STATE COURT OF DEKALB COUNTY	31,292	60,971	(29,679)
MANUAL ENTRIES & ADJUSTMENTS	212,500	287,915	(75,415)
GA DEPT OF PUBLIC SAFETY	-	-	-
TOTAL DISBURSEMENTS	<u>7,797,518</u>	<u>5,263,451</u>	<u>2,534,069</u>
REVENUE TO COUNTY	25,586,392	25,882,540	(296,150)
COUNTY EXPENDITURES:			
PERSONAL SERVICE	2,487,987	2,545,107	(57,120)
SUPPLIES	100,049	63,962	36,087
PURCHASED/CONTRACTED SVS	1,217,713	983,128	234,585
EQUIPMENT	1,676	163	1,513
TOTAL COUNTY EXPENDITURES	<u>3,807,426</u>	<u>3,592,360</u>	<u>215,067</u>
NET COUNTY REVENUE	<u>\$21,778,966</u>	<u>\$22,290,180</u>	<u>(\$511,217)</u>
NET OPERATING REVENUE			
COUNTY FUNDS	18,760,262	19,718,668	(958,406)
SPECIAL TAX DISTRICT-ESCROW	164,562	-	164,562
VICTIM ASSISTANCE FUND	1,086,437	963,814	122,623
JAIL FUND	1,767,705	1,607,698	160,007
	<u>\$21,778,966</u>	<u>\$22,290,180</u>	<u>(\$511,217)</u>

EXHIBIT A