

# DEKALB COUNTY, GEORGIA



**DEKALB COUNTY SHERIFF'S OFFICE**

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**AUDIT REPORT**

**FOR YEAR ENDED DECEMBER 31, 2012**

**PREPARED BY  
FINANCE- INTERNAL AUDIT DIVISION**



## Finance – Internal Audit & Licensing

Cornelia Louis  
Acting Deputy Director of Finance

July 24, 2013

Sheriff Thomas E. Brown  
DeKalb County Sheriff's Office  
4415 Memorial Drive  
Decatur, GA 30032

Dear Sheriff Brown:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of the Sheriff's Office management. Our responsibility is to express an opinion on them 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 Sheriff's Office, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2012.

Sincerely,

Cornelia Louis

CL/RI

cc: Zach Williams, Executive Assistant/Chief Operating Officer  
Joel Gottlieb, Chief Financial Officer  
Jeffrey L. Mann, Chief of Staff, Sheriff's Office

**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

**Dekalb County, Georgia**  
**Sheriff's Office**  
**Statement Of Assets, Liabilities and Fund Balance**  
**As of December 31, 2012 & 2011 - Compared**

	<u>December 31,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>ASSETS:</u></b>			
Petty Cash	3,800	3,800	-
Operating Fund	7,784	7,736	48
Cash Bond	5,200,441	4,910,661	289,780
Overbid Fund	95,225	95,235	(10)
GA Sup. Ct. Clerk Coop. Auth.	2,937	5,385	(2,448)
Due From Others	-	-	-
Other Cash Account	2,585	2,592	(7)
<b>Total Cash</b>	<b>\$ 5,312,772</b>	<b>\$ 5,025,409</b>	<b>287,371</b>
Due From Others	\$ 720	\$ 720.00	-
<b>TOTAL ASSETS</b>	<b>\$ 5,313,492</b>	<b>\$ 5,026,129</b>	<b>\$ 287,371</b>
<b><u>LIABILITIES:</u></b>			
<b><u>Other Funds:</u></b>			
Cash Bonds:			
Bonds	5,201,365	\$ 4,911,518	\$ 289,847
Other Cash Account	2,584	2,592	(8)
GA Sup. Ct. Clerk Coop. Auth.	2,937	5,385	(2,448)
Minor Trust Fund	-	-	-
<b>Total - other Funds</b>	<b>\$ 5,206,886</b>	<b>\$ 4,919,495</b>	<b>\$ 287,391</b>
<b><u>Funds Due to Others:</u></b>			
Overbid Fund/Prin. & Attorney	97,561	97,573	\$ (12)
<b><u>Due to DeKalb County:</u></b>			
Advertisizing & Storage	120	120	-
Sheriff's Fees	\$ 7,243	7,193	50
Sheriff's Sales Commission	11	10	1
Bond Forfeitures and Jail Fees	(2,129)	(2,060)	(69)
Petty Cash Fund	3,800	3,800	-
<b>Total Fund - Due Dekalb</b>	<b>\$ 106,606</b>	<b>\$ 106,636</b>	<b>\$ (30)</b>
<b>TOTAL LIABILITIES &amp; FUND BAL.</b>	<b>\$ 5,313,492</b>	<b>\$ 5,026,131</b>	<b>\$ 287,361</b>

EXHIBIT "A"

**DeKalb County, Georgia**  
**Sheriff's Office**  
**Statement of Cash Receipts and Expenditures**  
**Years Ending December 31, 2012 & 2011- Compared**

	<u>2012</u>	<u>2011</u>	<u>Increase (Decrease)</u>
<b><u>RECEIPTS:</u></b>			
<b><i>Operating Fund:</i></b>			
Sheriff's Fees	126,682	\$ 111,134	\$ 15,548
Bond Forfeitures & Jail Fees	395,467	496,897	(101,430)
Sheriff's Sales Commission	1,234	648.00	586
Jail Staff & Const. Fund	570	700	(130)
Advertising and Storage	4,600	1,502	3,098
Overbid Fund/Principal & Attorney	434,456	533,287	(98,831)
State Revenue Assessment	2,090	10,600	(8,510)
Miscellaneous & Clerk's Fee	-	-	-
<b><i>Total Operating Fund</i></b>	<b>\$ 965,099</b>	<b>\$ 1,154,768</b>	<b>\$ (189,669)</b>
<b><i>Other Funds:</i></b>			
<b>Cash Bond:</b>			
Bonds	2,519,357	2,186,901	332,456
GA Sup. Ct. Clerk Coop. Auth.	24,760	39,576	(14,816)
Other Cash Account	-	2	(2)
Overbid Fund	-	\$ -	-
<b><i>Total - Other Fund</i></b>	<b>\$ 2,544,117</b>	<b>\$ 2,226,479</b>	<b>\$ 317,638</b>
<b><i>Total Receipts</i></b>	<b><u>\$ 3,509,217</u></b>	<b><u>\$ 3,381,247</u></b>	<b><u>\$ 127,970</u></b>
<b><u>DISBURSEMENTS:</u></b>			
<b><i>Operating Fund:</i></b>			
<b>Dekalb County:</b>			
Sheriff's Fees	126,632	\$ 117,415	\$ 9,217
Sheriff's Sales Commission	1,234	648	\$ 586
Bond Forfeitures & Jail Fees	395,502	527,919	\$ (132,417)
Jail Staff & Const. Fund	570	700	\$ (130)
<b>Others:</b>			
Advertising and Storage	4,600	1,502	\$ 3,098
Miscellaneous & Clerk Fee	-	-	\$ -
<b><i>Total Operating Fund</i></b>	<b>\$ 528,538</b>	<b>\$ 648,184</b>	<b>\$ (119,646)</b>
<b><i>Other Funds:</i></b>			
<b>Cash Bonds:</b>			
GA Sup. Ct. Clerk Coop. Auth.	27,208	\$ 77,225	\$ (50,017)
State Revenue Assessment	2,090	10,600	(8,510)
Cash Bonds	2,229,577	2,299,040	(69,463)
Minors Trust Fund	-	-	0
Overbid Fund	\$434,441	538,562	(104,121)
<b><i>Total Other Funds</i></b>	<b>2,693,316</b>	<b>\$ 2,925,426</b>	<b>\$ (232,110)</b>
<b><i>Total Disbursements</i></b>	<b><u>\$3,221,854</u></b>	<b><u>\$ 3,573,611</u></b>	<b><u>(\$351,757)</u></b>
<b><i>Net Receipts / (Disbursements)</i></b>	<b>287,363</b>	<b>(192,364)</b>	<b>\$ 479,727</b>
<b><i>Cash, January 1</i></b>	<b>\$5,026,129</b>	<b>\$ 5,218,492</b>	<b>\$ (192,363)</b>
<b><i>Cash, December 31, 2012</i></b>	<b><u>\$ 5,313,492</u></b>	<b><u>\$ 5,026,129</u></b>	<b><u>\$ 287,363</u></b>