



**Internal Audit Division  
Finance Department  
DeKalb County**

## **RECORDERS COURT**

## **2013 ANNUAL AUDIT**

**AUGUST 2016**

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**Finance Department  
Internal Audit Division**

**Interim Chief  
Executive Officer**

Lee May

**Board of  
Commissioners**

District 1  
Nancy Jester

District 2  
Jeff Rader

District 3  
Larry Johnson

District 4  
Sharon Barnes Sutton

District 5  
Mereda Davis Johnson

District 6  
Kathie Gannon

District 7  
Vacant

August 19, 2016

The Honorable Wayne M. Purdom  
State Court of DeKalb County  
DeKalb County Courthouse  
556 N. McDonough St. Ste. 3220  
Decatur, Georgia 30030

Dear Honorable Judge Purdom:

The fiscal books, record and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the Recorders Court management. Our responsibility is to express an opinion on the information based on our audit.

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 exhibits are a satisfactory representation of the fiscal operations and condition of the DeKalb County Recorders Court, being reasonably free of material discrepancies and deficiencies as of December 31, 2013.

Sincerely,

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

CL/CH

cc: Appendix B



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### **Appendix A – Acknowledgements**

We would like to take this opportunity to thank Records Court management and staff for their assistance during this engagement.

Conducted by:

Clenty C Hinton  
Senior Auditor  
Finance Department - Internal Audit Division

Reviewed by:

Cornelia Louis  
Deputy Director of Finance  
Finance Department - Internal Audit Division



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**APPENDIX B – DISTRIBUTION LIST**

**This report has been distributed to the following individuals:**

DeKalb County Board of Commissioners

Lee May, Interim Chief Executive Officer

Zachary L. Williams, Chief Operating Officer/ Executive Assistant

Preston Stephens, Interim Assistant Finance Director

Melanie Wilson, Clerk of Court-State Court

Robert Atkins, Treasurer

Jeanna E (Beth) Horacek, Controller



**DeKALB COUNTY, GEORGIA  
RECORDERS COURT  
STATEMENT OF OPERATIONS  
FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2012 - COMPARED**

	2013	2012	Increase (Decrease)
<b>GROSS REVENUE</b>	\$29,395,593	\$33,383,910	(\$3,988,317)
<b>DISBURSEMENTS:</b>			
GSCCCA	3,038,626	5,703,330	(2,664,704)
PEACE OFFICERS' ANNUITY	559,227	1,232,955	(673,728)
SHERIFF'S RETIREMENT FUND	232,301	611,400	(379,099)
BOND REFUNDS	263,074	6,040	257,034
STATE COURT OF DEKALB COUNTY	17,033	31,292	(14,259)
MANUAL ENTRIES & ADJUSTMENTS	-	212,500	(212,500)
FORENSIC MEDICINE ASSOC. INC	162.00	-	162
<b>TOTAL DISBURSEMENTS</b>	<u>4,110,423</u>	<u>7,797,517</u>	<u>(3,687,094)</u>
<b>REVENUE TO COUNTY</b>	25,285,170	25,586,393	(301,223)
<b>COUNTY EXPENDITURES:</b>			
PERSONAL SERVICE	2,296,575	2,487,987	(191,412)
SUPPLIES	170,582	100,049	70,533
PURCHASED/CONTRACTED SVS	1,260,454	1,217,713	42,741
EQUIPMENT	1,676	1,676	-
<b>TOTAL COUNTY EXPENDITURES</b>	<u>3,729,287</u>	<u>3,807,425</u>	<u>(78,137)</u>
<b>NET COUNTY REVENUE</b>	<u>\$21,555,883</u>	<u>\$21,778,968</u>	<u>(\$223,086)</u>
<b>NET OPERATING REVENUE</b>			
COUNTY FUNDS	19,938,989	18,760,262	1,178,727
SPECIAL TAX DISTRICT-ESCROW	576,168	164,562	411,606
VICTIM ASSISTANCE FUND	352,499	1,086,437	(733,938)
JAIL FUND	688,224	1,767,705	(1,079,481)
	<u>\$21,555,883</u>	<u>\$21,778,968</u>	<u>(\$223,086)</u>

**EXHIBIT A**