

DEKALB COUNTY, GEORGIA



ALTERNATIVE DISPUTE RESOLUTION PROGRAM

AUDIT REPORT

2013 ALTERNATIVE DISPUTE RESOLUTION FINANCIALS & AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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Finance Department
Internal Audit & Licensing

**Interim Chief Executive
Officer**

Lee May

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

May 2, 2014

The Honorable Chief Judge Gregory A. Adams
DeKalb County Alternative Dispute Resolution Program (ADR)
DeKalb County Courthouse
Decatur, GA 30030

Dear Chief Judge Adams:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the ADR'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 DeKalb County Alternative Dispute Resolution Trust Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2013.

Sincerely,

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

CL/CCH

cc: Zachary Williams, Chief Operating Officer/Executive Assistant
Gwen Brown-Patterson, Interim Chief Financial Officer/ Finance Director
Claudette Leak, Administrative Project Manager
Cathy W. McCumber, Treasurer/Court Administrator

**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2013 AND 2012 - COMPARED**

	2013	2012	Increase (Decrease)
<u>ASSETS</u>			
Cash In Bank:			
Operating	244,843	89,320	155,523
Investment: Certificate	384,490	381,994	2,496
Interest:			
Savings - Interest	655	330	325
Money Market - Interest	1,429	672	757
Money Market	143,096	243,102	(100,006)
Account Receivables:			
State Court	3,105	4,080	(975)
Magistrate Court	32,708	31,778	930
Clerk of Superior Court	2,843	2,925	(83)
Probate Court	1,095	1,200	(105)
Sanction Fees	-	-	-
Total Assets	\$ 814,043	\$ 755,183	\$ 58,860
<u>LIABILITIES and FUND BALANCE</u>			
Due DeKalb County	267,698	140,147	127,551
Fund Balance	546,351	615,037	(68,686)
Total Liabilities and Fund Balance	\$ 814,049	\$ 755,183	\$ 58,866

Exhibit "A"

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012 - COMPARED

	2013	2012	Increase (Decrease)
REVENUES			
State Court	\$ 44,460	\$ 53,393	\$ (8,933)
Magistrate Court	396,743	415,500	(18,758)
Clerk of Superior Court	38,258	45,525	(7,268)
Probate Court	16,515	15,743	772
Other - Money Market	100,000	-	100,000
Interest :			
Operating Acct.		-	-
Certificates	2,496	18,869	(16,373)
Trust Fund Savings - Interest	324	330	(6)
Money Market	(99,250)	243,774	(343,024)
DHR Fees	-	(1,183)	1,183
Room Rental	-	475	(475)
Other Fees	-	45	(45)
Mediation Fees	-	-	-
Total Revenues	\$ 499,545	\$ 792,471	\$ (292,926)
EXPENDITURES			
DeKalb County	538,073	560,848	(22,775)
Bond Premium	1,775	1,775	-
Bank Commercial Charge	19	8	11
Miscellaneous	1,082	45	1,037
Dispute Resolution Center	27,282	-	27,282
	\$ 568,231	\$ 562,676	\$ 5,555
Net Revenue	(68,686)	229,795	(298,481)
Fund Balance, January 1,	615,037	385,242	229,795
Fund Balance, December 31,	\$ 546,351	\$ 615,037	\$ (68,686)

Exhibit "B"