

DEKALB COUNTY, GEORGIA



JUVENILE COURT

AUDIT REPORT

2013 JUVENILE COURT FINANCIALS & AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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Finance Department
Internal Audit & Licensing

May 7, 2014

Chief Judge Desiree Sutton Peagler
Juvenile Court of DeKalb County
Gregory A. Adams Juvenile Justice Center
4309 Memorial Drive
Decatur, Georgia 30032

Dear Chief Judge Peagler:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the Juvenile 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 Juvenile Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2013.

Sincerely,

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

CL/CCH

CC: Zachary William, Chief Operating Officer /Executive Assistant
Gwen Brown-Patterson, interim Chief Financial officer/Finance Director
Claudette Leak, Administrative Project Manager
Lekishia Avery-Delay, Clerk of Court

**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

DeKalb County, Georgia
Juvenile Court
Balance Sheet
December 31, 2013 and 2012 - Compared

	--December 31--		Increase
	2013	2012	(Decrease)
Assets:			
Cash in Bank	\$7,853	\$9,997	(\$2,144)
Due From Others	39	39	(0)
Change Fund	200	200	-
Total Assets	\$8,092	\$10,236	(\$2,144)
Liabilities:			
Trust & Agency Funds:			
Restitution	\$861	\$5,409	(\$4,548)
Victim Assistance Fund	96	63	33
Bonds	1,000	1,000	-
Due to DeKalb County:			
Traffic Fines	1,951	1,322	629
Miscellaneous	1,514	264	1,250
Probation Fees	2,152	1,861	291
Jail Fund	193	125	68
Change Fund	200	200	-
Due Others:			
DeKalb County	(369)	(397)	28
Police Officers Annuity	97	63	34
GSCCCA-POPTIF (A&B)	382	312	70
Unclaimed Restitution	-	-	-
Sheriff Retirement	14	14	\$ -
Total Liabilities	\$8,092	\$10,236	(\$2,144)

Exhibit "A"

DeKalb County, Georgia
Juvenile Court
Statement of Receipts and Disbursements
For The Years Ending December 31, 2013 and 2012 - Compared

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
Receipts:			
Other Sources:			
Traffic Fines	37,411.00	\$39,519	(\$2,108)
Miscellaneous	3,004	2,008	996
Probation	30,563	31,979	(1,416)
Trust & Agency Funds:			
Restitution	<u>17,136</u>	<u>23,144</u>	<u>(6,008)</u>
Total Receipts	<u>\$88,113</u>	<u>\$96,651</u>	<u>(\$8,538)</u>
Disbursements:			
To DeKalb County:			
Miscellaneous	1,754.00	\$1,761	(\$7)
Traffic Fines	24,959	28,629	(3,670)
Jail Fund	2,702	3,145	(443)
Probation	30,272	31,296	(1,024)
Victim Assistance Fund	1,351	1,574	(223)
Trust & Agency Funds:			
Restitution	21,683	25,315	(3,632)
Due From:			
DeKalb County	(28)	397	(425)
Other:			
Sheriff Retirement	318	402	(84)
GSCCCA	5,824	6,589	(765)
Unclaimed Property	-	-	-
Police Officers Annuity Fund	<u>1,422</u>	<u>1,676</u>	<u>(254)</u>
Total Disbursements	<u>\$90,258</u>	<u>\$100,783</u>	<u>(\$10,526)</u>
Net Receipts (Disbursements)	(2,144)	(4,131)	1,987
Cash, January 1	<u>10,236</u>	<u>14,367</u>	<u>(4,131)</u>
Cash, December 31	<u>\$8,092</u>	<u>\$10,236</u>	<u>(\$2,144)</u>

Exhibit "B"