

DeKALB COUNTY, GEORGIA



**LAW LIBRARY**

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**AUDIT REPORT**

**FOR THE YEAR ENDING DECEMBER 31, 2013**

**PREPARED BY  
INTERNAL AUDIT DIVISION**



**Finance  
Internal Audit & Licensing**

**Interim Chief Executive  
Officer**

Lee May

**Board of Commissioners**

District 1  
Elaine Boyer

District 2  
Jeff Rader

District 3  
Lary Johnson

District 4  
Sharon Barnes Sutton

District 5

District 6  
Kathie Gannon

District 7  
Stan Watson

April 24, 2014

Ms. Cathy W. McCumber  
DeKalb County Law Library  
DeKalb County Courthouse  
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the Law Library'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 exhibits are a satisfactory representation of the fiscal operations and condition of the DeKalb County Law Library 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

Cc: Zachary Williams, Chief Operating Officer/Executive Assistant  
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director  
Claudette Leak, Administrative Project Manager

**DEKALB COUNTY, GEORGIA  
LAW LIBRARY  
BALANCE SHEET  
DECEMBER 31, 2013 AND 2012 - COMPARED**

	<b>December 31,</b>		<b>INCREASE</b>
<b><u>ASSETS</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>(DECREASE)</u></b>
<b>Cash:</b>			
Operating Account	\$ 24,062	91,915	\$ (67,853)
Savings/Other	104,476	104,112	364
<b>Accounts Receivable:</b>			
<b>    Due From:</b>			
Superior Court	1,891	1,898	(7)
State Court	1,410	1,490	(80)
Probate Court	500	462	38
Others	-	-	-
<b>Total Assets</b>	<b><u>\$ 132,339</u></b>	<b><u>\$ 199,877</u></b>	<b><u>\$ (67,538)</u></b>
 <b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 67,670	72,472	\$ (4,802)
Fund Balance	64,669	127,404	(62,735)
CD			
<b>Total Liabilities</b>	<b><u>\$ 132,339</u></b>	<b><u>\$ 199,876</u></b>	<b><u>\$ (67,537)</u></b>

**EXHIBIT "A"**

**DEKALB COUNTY, GEORGIA  
LAW LIBRARY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012 - COMPARED**

	<u>2013</u>	<u>2012</u>	<u>INCREASE (DECREASE)</u>
<b><u>REVENUES</u></b>			
Superior Court	\$ 34,164	\$ 32,009	\$ 2,155
State Court	19,442	15,785	3,657
Probate Court	6,834	6,423	411
Interest	364	487	(123)
Miscellaneous	15,976	17,876	(1,900)
<b>Total Revenues</b>	<b>\$ 76,780</b>	<b>\$ 72,580</b>	<b>\$ 4,200</b>
<b><u>EXPENDITURES</u></b>			
Salary - Librarian	71,637	65,155	6,482
Salary - Taxes and Benefits	438	2,077	(1,639)
Reference Materials	60,544	58,462	2,082
Supplies and Equipment	6,154	4,516	1,638
Miscellaneous	743	65,003	(64,260)
<b>Total Expenditures</b>	<b>\$ 139,515</b>	<b>\$ 195,213</b>	<b>\$ (55,698)</b>
<b>Net Revenue</b>	<b>(62,735)</b>	<b>(122,633)</b>	<b>59,897</b>
<b>Fund Balance, January 1</b>	<b>127,404</b>	<b>250,036</b>	<b>(122,632)</b>
<b>Fund Balance, December 31</b>	<b>\$ 64,669</b>	<b>\$ 127,404</b>	<b>\$ (62,735)</b>

**EXHIBIT "B"**