

DEKALB COUNTY, GEORGIA



MAGISTRATE COURT
AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

PREPARED BY
INTERNAL AUDIT DIVISION



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

April 3, 2014

Chief Magistrate Berryl A. Anderson
Magistrate Court of DeKalb County
DeKalb County Courthouse
556 N. McDonough St., Ste. 270
Decatur, GA 30030

Dear Chief Magistrate Anderson:

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

Sincerely,

Cornelia Louis
DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of Magistrate Court
Zachary L. Williams, Chief Operating Officer /Executive Assistant
Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2013 AND 2012 - COMPARED**

	---December 31---		INCREASE (DECREASE)
	2013	2012	
Assets:			
Cash:			
Civil Division	\$ 1,000,753	\$ 756,728	\$ 244,025
Criminal Division	3,744	3,117	627
Change Fund	450	450	-
Total Assets	\$ 1,004,946	\$ 760,295	\$ 244,652
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 2,265	\$ 2,062	\$ 203
Jail Fund	-	-	-
Sheriff's Service	1,200	1,075	125
Supervisory Fee/Probation Fee	(20)	(20)	-
Change Fund	450	450	-
Due to Outside Funds:			
Peace Officer's Annuity	-	-	-
Sheriff's Retirement	(75)	-	(75)
State Penalty Assessments	-	-	-
GA. Indigent Denfense Council	-	-	-
Superior Ct. Clerk Retirement	-	-	-
G.S.C.C.A (POPIDF)/(Joshua's Law)	-	-	-
Due to Others:			
Trust Funds Under Court Order - Civil & Criminal	1,000,733	756,003	244,731
Restitution	393	725	(332)
Total Liabilities	\$ 1,004,946	\$ 760,295	\$ 244,652

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013 AND 2012 - COMPARED**

	--DECEMBER 31--		INCREASE (DECREASE)
	2013	2012	
Receipts:			
Civil Trust Principal	\$ 4,966,462	\$ 5,352,710	\$ (386,247)
Civil Court Costs	4,464,113	4,496,607	(32,495)
Criminal Fines and Costs	42,898	44,895	(1,998)
Restitution	6,166	18,180	(12,014)
Supervisory Fees	-	20	(20)
Superior Court Clerk Retirement Fund	16	12	4
Other/Misc. Adjustments	184	0	184
TOTAL RECEIPTS	\$ 9,479,839	\$ 9,912,425	\$ (432,586)
Disbursements:			
To County Government:			
General Fund:			
Civil Division General Fund	\$ 1,300,801	\$ 1,366,165	\$ (65,364)
Criminal Division General Fund	41,641	44,449	(2,808)
Jail Fund	46	57	(12)
State Court Suit Service - Civil	1,505,355	1,395,240	110,115
Sheriff's Service	700	641	59
Supervisory Fee/Probation Fee	-	20	(20)
Victim Assistance Fund	23	27	(4)
To Outside Funds:			
Peace Officer's Annuity	37	37	1
Sheriff's Retirement	91	14	77
Library Fund (Civil)	-	-	-
Magistrate Retirement Fund of GA	193,698	203,175	(9,477)
Clerk's Retirement	1,900	2,088	(188)
State Penalty Assessments	46	54	(9)
Alternate Dispute Resolution	396,743	415,500	(18,758)
Superior Ct. Clerk Retirement Fund	105,814	110,814	(5,000)
Volunteer Lawyers (Civil)	158,697	166,200	(7,503)
GA. Indigent Defense Council	-	-	-
Peace Officer & Proces. Ind. Def. Fund/POPIDF/G.S.C.C.A	793,531	831,054	(37,524)
Joshua's Law/Driver's Educ./t/b paid to GSCCCA	17	8	8
To Others:			
Trust Funds Under Court Order	4,722,640	5,399,068	(676,428)
Transfer Fees	5,888	5,280	608
Restitution	5,773	18,259	(12,485)
Refunds & Professional Fees	1,748	1,160	588
Other/Misc Adjustments:			
Change Fund	-	300	(300)
TOTAL DISBURSEMENTS	\$ 9,235,187	\$ 9,959,608	\$ (724,421)
NET RECEIPTS	244,652	(47,184)	291,835
CASH, JANUARY 1	760,295	807,478	(47,184)
CASH, DECEMBER 31	\$ 1,004,946	\$ 760,295	\$ 244,652