

DeKALB COUNTY, GEORGIA



PROBATE COURT

AUDIT REPORT

FOR THE YEAR ENDING 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 4, 2014

Judge Jeryl Rosh
DeKalb County Probate Judge
556 N. McDonough
Decatur, Ga. 30030


Dear Judge Rosh:

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

Sincerely,



Cornelia Louis

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

CL/AW

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

	<u>—DECEMBER 31,—</u>		<u>INCREASE</u>
	<u>2013</u>	<u>2012</u>	<u>(DECREASE)</u>
Assets			
Cash:			
Operating Account	\$ 193,850	\$ 174,390	\$ 19,460
Change Fund	225	225	-
Trust Fund	194,133	152,259	41,874
Legal Services Fund	3,291	330	2,961
Sheriff Services Fund	1,895	1,073	822
Minor Guardian Ad Litem	4,880	6,234	(1,354)
	<u>398,274</u>	<u>334,510</u>	<u>63,764</u>
Liabilities			
Due DeKalb County:			
DeKalb County General Fund	\$ 34,510	\$ 19,863	\$ 14,647
Change Fund	225	225	-
Legal Services Fund	3,291	330	2,961
Sheriff Services Fund	1,895	1,073	822
Clerk of Superior Court	1,230	1,452	(222)
Others	51,586	42,622	8,964
Trust Fund	194,133	152,259	41,874
Citations	(22,252)	(250)	(22,002)
Commissions	28,886	22,711	6,175
Childrens Trust Funds	4,093	4,363	(270)
Minor Guardian Ad Litem	4,880	6,234	(1,354)
Indigent Defense Fund	7,305	7,440	(135)
Georgia Bureau of Investigation	78,828	69,817	9,011
Law Library	533	493	40
PASP	9,132	5,879	3,253
Total Liabilities	<u>\$ 398,274</u>	<u>\$ 334,510</u>	<u>\$ 63,764</u>

EXHIBIT "A"

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2012 - COMPARED

	December 31—		INCREASE (DECREASE)
	2013	2012	
Receipts:			
County Funds:			
Administrator	\$ 116,990	\$ 160,856	\$ (43,866)
Guardianship	115,028	121,068	(6,041)
Executor	207,101	189,236	17,865
Years Support	19,391	15,760	3,631
Certified Copies	125,165	120,313	4,852
Pistol Licenses	122,268	98,092	24,176
Marriage Licenses	180,103	130,130	49,973
Miscellaneous	21,621	20,931	690
Fingerprints	-	-	0
Photostatic Copies	9,129	10,846	(1,717)
Clerk of Superior Court	1,842	1,548	294
Other:			
Sheriff's Fees	11,868	11,325	543
Judge's Retirement Fund	43,492	43,772	(280)
Citations	38,940	34,030	4,910
Commissions	36,075	39,673	(3,598)
Other	5,437	3,616	1,821
Childrens Trust Fund	64,515	68,220	(3,705)
Human Resources	16,428	11,241	5,187
Alternate Dispute Resolution	16,605	15,750	855
Indigent Defense Fund	34,755	32,100	2,655
Georgia Bureau Of Investigation	233,120	161,934	71,186
Law Library	6,858	6,429	429
PASP	39,057	30,281	8,776
Legal Services Fund	25,050	25,649	(599)
Sheriff Services Fund	2,022	500	1,522.00
Trust Fund	100,234	82	100,152
Minor Guardian Ad Litem	30,625	37,875	(7,250)
Total Receipts	\$ 1,623,718	\$ 1,391,256	\$ 232,461

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2012 - COMPARED

	— December 31 —		INCREASE (DECREASE)
	2013	2012	
Disbursements:			
County	902,148	876,730	25,418
Clerk of Superior Court	2,064	1,676	388
Other:			0
Sheriff's Fees	2,025	1,150	875
Judge's Retirement Fund	43,579	43,901	(322)
Citations	60,942	34,998	25,944
Commissions	29,900	39,014	(9,114)
Other	6,028	4,310	1,718
Childrens Trust Fund	64,785	65,865	(1,080)
Human Resources	16,515	12,634	3,881
Alternative Dispute Resolution	16,718	15,765	953
Indigent Defense Fund	34,890	34,830	60
Georgia Bureau Of Investigation	224,110	153,841	70,269
Law Library	6,818	6,509	309
PASP	35,804	25,690	10,114
Legal Services Fund	22,089	31,354	(9,265)
Sheriff Services Fund	1,200	2,600	(1,400)
Trust Fund	58,360	45,259	13,101
Minor Guardian Ad Litem	31,979	35,742	(3,763)
Total Disbursements	<u>1,559,954</u>	<u>1,431,868</u>	<u>128,086</u>
Net Receipts	63,764	(40,612)	104,375
Cash January 1	<u>334,510</u>	<u>375,122</u>	<u>(40,612)</u>
Cash December 31	<u>\$ 398,274</u>	<u>\$ 334,510</u>	<u>\$ 63,764</u>

EXHIBIT "B"