

DeKALB COUNTY, GEORGIA



RECORDERS 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

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

October 31, 2014

The Honorable Judge Nelly F. Withers
Recorders Court of DeKalb County
3631 Camp Circle
Decatur, Georgia 30032

Judge Withers:

We engaged to audit the fiscal books, records and other pertinent documents of Recorders Court for the year ended December 31, 2013. These financials are the responsibility of Recorders Court management. Our responsibility is to express an opinion on the information based on our audit which is conducted in accordance with Generally Accepted Auditing Standards (GAAS).

Internal Audit was not allowed access to management and source records of Recorders Court. Consequently, we were unable to determine if key controls were operating as designed and whether any adjustments to cash receipts and disbursements were necessary.

Because of the significance of the matter described in the preceding paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the fiscal operations and conditions of the Court.

Sincerely,

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

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