

# DEKALB COUNTY, GEORGIA



**DEKALB COUNTY SHERIFF'S OFFICE**

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**AUDIT REPORT**

**FOR YEAR ENDED DECEMBER 31, 2013**

**PREPARED BY  
FINANCE- 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

June 5, 2014

Sheriff Jeffrey Mann, Esq.  
DeKalb County Sheriff's Office  
4415 Memorial Drive  
Decatur, GA 30032

Dear Sheriff Brown:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the Sheriff's Office management. Our responsibility is to express an opinion on them 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 Sheriff's Office, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2013.

Sincerely,

Cornelia Louis

CL/RI

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

**Dekalb County, Georgia**  
**Sheriff's Office**  
**Comparative Statement Of Assets, Liabilities and Fund Balance**  
**As of December 31, 2013 & 2012**

	December 31, 2013	December 31, 2012	Increase (Decrease)
<b><u>ASSETS:</u></b>			
Petty Cash	3,800	3,800	-
Operating Fund	7,734	7,784	(50)
Cash Bond	4,376,274	5,200,441	(824,167)
Overbid Fund	95,225	95,225	-
GA Sup. Ct. Clerk Coop. Auth.	2,313	2,937	(624)
Other Cash Account	-	2,585	(2,585)
<b>Total Cash</b>	<b>\$ 4,485,347</b>	<b>\$ 5,312,772</b>	<b>(824,839)</b>
Due From Others	\$ 268	\$ 720	-
<b>TOTAL ASSETS</b>	<b>\$ 4,485,614</b>	<b>\$ 5,313,492</b>	<b>\$ (824,839)</b>
<b><u>LIABILITIES:</u></b>			
<b>Other Funds:</b>			
Cash Bonds:			
Bonds	4,377,133	\$ 5,201,365	\$ (824,232)
Other Cash Account	0	2,584	(2,584)
GA Sup. Ct. Clerk Coop. Auth.	2,313	2,937	(624)
Minor Trust Fund	-	-	-
<b>Total - other Funds</b>	<b>\$ 4,379,446</b>	<b>\$ 5,206,886</b>	<b>\$ (827,440)</b>
<b>Funds Due to Others:</b>			
Overbid Fund/Prin. & Attorney	97,561	97,561	\$ -
<b>Due to DeKalb County:</b>			
Advertisizing & Storage	117	120	-
Sheriff's Fees	\$ 6,807	7,293	(486)
Sheriff's Sales Commission	11	11	-
Bond Forfeitures and Jail Fees	(2,129)	(2,129)	-
Petty Cash Fund	3,800	3,800	-
<b>Total Fund - Due Dekalb</b>	<b>\$ 106,167</b>	<b>\$ 106,656</b>	<b>\$ (486)</b>
<b>TOTAL LIABILITIES &amp; FUND BAL.</b>	<b>\$ 4,485,614</b>	<b>\$ 5,313,542</b>	<b>\$ (827,925)</b>

**DeKalb County, Georgia**  
**Sheriff's Office**  
**Comparative Statement of Cash Receipts and Expenditures**  
**Years Ending December 31, 2013 & 2012**

	2013	2012	Increase (Decrease)
<b><u>RECEIPTS:</u></b>			
<b><i>Operating Fund:</i></b>			
Sheriff's Fees	103,985	\$ 126,682	\$ (22,697)
Bond Forfeitures & Jail Fees	390,407	395,467	(5,060)
Sheriff's Sales Commission	3,850	1,234.00	2,616
Jail Staff & Const. Fund	900	570	330
Advertising and Storage	5,880	4,600	1,280
Overbid Fund/Principal & Attorney	575,290	434,456	140,834
State Revenue Assessment	4,220	2,090	2,130
Miscellaneous & Clerk's Fee	-	-	-
<b>Total Operating Fund</b>	<b>\$ 1,084,532</b>	<b>\$ 965,099</b>	<b>\$ 119,433</b>
<b><i>Other Funds:</i></b>			
<b>Cash Bond:</b>			
Bonds	1,899,768	2,519,357	(619,589)
GA Sup. Ct. Clerk Coop. Auth.	21,035	24,760	(3,725)
Other Cash Account	-	0	-
Overbid Fund	-	\$ -	-
<b>Total - Other Fund</b>	<b>\$ 1,920,803</b>	<b>\$ 2,544,117</b>	<b>\$ (623,314)</b>
<b>Total Receipts</b>	<b>\$ 3,005,335</b>	<b>\$ 3,509,217</b>	<b>\$ (503,882)</b>
<b><u>DISBURSEMENTS:</u></b>			
<b><i>Operating Fund:</i></b>			
<b>Dekalb County:</b>			
Sheriff's Fees	104,035	\$ 126,632	\$ (22,597)
Sheriff's Sales Commission	3,850	1,234	\$ 2,616
Bond Forfeitures & Jail Fees	390,407	395,502	\$ (5,095)
Jail Staff & Const. Fund	900	570	\$ 330
Others:			\$ -
Advertising and Storage	5,880	4,600	\$ 1,280
Due from Others	452	-	\$ 452
<b>Total Operating Fund</b>	<b>\$ 505,524</b>	<b>\$ 528,538</b>	<b>\$ (23,014)</b>
<b><i>Other Funds:</i></b>			
<b>Cash Bonds:</b>			
GA Sup. Ct. Clerk Coop. Auth.	21,659	\$ 27,208	\$ (5,549)
State Revenue Assessment	4,220	2,090	2,130
Cash Bonds	\$2,723,934.98	2,229,577	494,358
Other Cash Bond Related	2,585.00	-	2,585
Overbid Fund	\$575,290	434,441	140,849
<b>Total Other Funds</b>	<b>3,327,689</b>	<b>\$ 2,693,316</b>	<b>\$ 634,373</b>
<b>Total Disbursements</b>	<b>\$3,833,213</b>	<b>\$ 3,221,854</b>	<b>\$611,359</b>
<b>Net Receipts / (Disbursements)</b>	<b>(827,878)</b>	<b>287,363</b>	<b>\$ (1,115,241)</b>
<b>Cash, January 1, 2013</b>	<b>\$5,313,492</b>	<b>\$ 5,026,129</b>	<b>\$ 287,363</b>
<b>Cash, December 31, 2013</b>	<b>\$ 4,485,614</b>	<b>\$ 5,313,492</b>	<b>\$ (827,878)</b>