

DEKALB COUNTY, GEORGIA



STATE COURT PROBATION OFFICE

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2013

**PREPARED BY
FINANCE- 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
Larry Johnson

District 4
Sharon Barnes Sutton

District 5

District 6
Kathie Gannon

District 7
Stan Watson

May 02, 2014

The Honorable Judge Wayne Purdom
DeKalb County State Court Probation Office
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Honorable Judge Purdom,

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the State Court Probation'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 State Court Probation Office, 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
STATE COURT PROBATION OFFICE
BALANCE SHEET
DECEMBER 31, 2013 AND 2012 - COMPARED**

	<u>December 31, 2013</u>	<u>December 31, 2012</u>	<u>Increase (Decrease)</u>
Assets:			
Cash			
Operating Account	\$309,400	\$298,267	\$11,133
Change Fund	300	300	-
Total Cash	<u>\$309,700</u>	<u>\$298,567</u>	<u>\$11,133</u>
Due From Others	24,737	9,763	14,974
Total Assets	<u><u>\$334,437</u></u>	<u><u>\$308,331</u></u>	<u><u>\$26,107</u></u>
Liabilities:			
Trust & Agency Funds			
State Court Fines & Fees	\$160,177	\$35,071	\$125,106
Magistrate Court Fines & Fees	577	15	562
Superior Court Fines & Fees	24,313	191,287	(166,974)
Restitution	112,929	40,588	72,341
Child Support	24,473	6,186	18,287
Crime Victim Fund	6,656	33,584	(26,928)
Work Release	999	1,300	(301)
Due to Others	4,014	-	4,014
Due to DeKalb County			
Change Fund	300	300	-
Total Liabilities	<u><u>\$334,437</u></u>	<u><u>\$308,331</u></u>	<u><u>\$26,108</u></u>

EXHIBIT A

**DEKALB COUNTY, GEORGIA
STATE COURT PROBATION OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2012 - COMPARED**

	<u>December 31, 2013</u>	<u>December 31, 2012</u>	<u>Increase (Decrease)</u>
Receipts:			
Trust & Agency Funds:			
State Court Cases	\$2,621,787	\$2,841,481	(\$219,694)
Magistrate Court Cases	1,207	697	510
Superior Court Cases	439,859	452,730	(12,871)
Due from Others	6,129	8617	(\$2,488)
Total Receipts	<u>\$3,068,982</u>	<u>\$3,303,525</u>	<u>(\$234,543)</u>
Disbursements:			
Trust & Agency Funds:			
State Court Fines & Fees	\$2,443,804	\$2,629,265	(\$185,461)
Magistrate Court Fines & Fees	631	701	(70)
Superior Court Fines & Fees	165,380	151,409	13,971
Child Support	241,787	250,002	(8,215)
Restitution	144,412	180,970	(36,558)
Crime Victim Fund	50,741	63,625	(12,884)
Work Release	7,788	12,723	(4,935)
Fees & Refunds	3,306	12,136	(8,830)
Total Disbursements	<u>\$3,057,849</u>	<u>\$3,300,831</u>	<u>(\$242,982)</u>
Net Receipts (Disbursements)	<u>\$11,133</u>	<u>\$2,694</u>	<u>\$8,439</u>
Cash, January 01	<u>\$298,267</u>	<u>\$295,571</u>	<u>\$2,696</u>
Cash, December 31	<u>\$309,400</u>	<u>\$298,267</u>	<u>\$11,133</u>

EXHIBIT B