



**Internal Audit Division
Finance Department
DeKalb County**

RECORDERS COURT

2013 and 2014 MANAGEMENT REPORT

AUGUST 2016

Page intentionally left blank



**Finance Department
Internal Audit Division**

**Interim Chief
Executive Officer**

Lee May

**Board of
Commissioners**

District 1
Nancy Jester

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Mereda Davis Johnson

District 6
Kathie Gannon

District 7
Vacant

TRANSMITTAL MEMORANDUM

DATE: August 19, 2016
TO: Wayne M. Purdom, Honorable Judge – State Court of DeKalb County
FROM: Cornelia Louis, Deputy Director of Finance – Internal Audit
SUBJECT: Recorders Court (Currently State Court Traffic Division)
RE: 2013 & 2014 Management Report

Attached is the 2013 and 2014 Management Report of Recorders Court Audit. The issues raised in the report were discussed with Melanie Wilson and Raja Andrews during the Exit Conference on August 19, 2016.

Management's responses to our audit observations and recommendations are included in the following report.

If you have any questions about the audit or this report, please feel free to contact me at 404-371-2639.

Sincerely,



Cornelia Louis

cc: Appendix C



Table of Contents

EXECUTIVE SUMMARY	4
OBSERVATION DETAILS	9
APPENDIX A – ACKNOWLEDGEMENTS	18
APPENDIX B – DEFINITIONS AND ABBREVIATIONS	19
APPENDIX C – DISTRIBUTION LIST	21



EXECUTIVE SUMMARY

Background

DeKalb County's Recorders Court (RC) is primarily responsible for the adjudication of traffic cases, shoplifting, misdemeanor marijuana possession, possession of paraphernalia, under-aged alcohol violations, and other misdemeanors committed in unincorporated DeKalb County. Additionally, Planning & Sustainability-Code Compliance Division citations and other County ordinances are adjudicated at the Court. RC distributes a significant portion of revenue generated to the following entities: Georgia State Agencies, Bond Refund recipients and DeKalb County Government, as required by state statute and for governance of County operations.

During the 2015 legislation of the Georgia Assembly, House Bill (HB) 300 established a Traffic Division in the State Court of DeKalb County, and companion legislation HB 301, abolished Recorders Court effective July 1, 2015. The Court legislatively assigned traffic matters to Traffic Division and all other case types to Magistrate Court.

Due to legislative changes and the nonexistence of a financial audit for 2013 and 2014, the Clerk of State and Magistrate Court requested the Division of Internal Audit (DIA) conduct a financial review of RC operations for the audit year 2013 and 2014 prior to assuming leadership of the newly created organization.

Given the abolition of RC, change in management, and the absence of all appropriate RC management staff, all management responses in this report have been provided by the Clerk of State and Magistrate Courts.



Objective and Approach

The primary purpose of our audit is to (1) determine whether records and reports prepared by RC adequately reflect revenues obtained and (2) prepare a statement of operations for 2013 and 2014. The scope and approach of the review was to evaluate the following:

- Accuracy and completeness of financial records
- Appropriate reporting of revenues into the General Ledger and Oracle Financial System (Oracle)
- Timely deposits into the SunTrust Bank and Wells Fargo Bank Accounts.
- Efficient and effective Court operations over Cash Receipts and Disbursement.
- Staff compliance with Court's cash collection policies & procedures.

Our methodology includes examination of fiscal records, daily reports, and other pertinent documents for January 1, 2013 to December 31, 2014. Internal Audit conducted such audit tests and procedures as were deemed necessary. We believe that our audit provides a reasonable basis for our opinion.

Summary of Observations

During review of RC, Internal Audit observed the following:

- (1) Late payments to state agencies
- (2) Numerous cash shortages and overages
- (3) Inadequate Documentation
- (4) Inability to process transactions through the case management system - SAS
- (5) Minimal oversight and Reconciliation of vendor processes
- (6) AR Invoices grouped and deposited as a single transaction
- (7) Untimely processing of AR Invoice Balancing Reports
- (8) Credit card processing errors
- (9) Misapplied payments in the Escrow bank account

Internal Audit acknowledges the abolishment of RC and the newly instituted State Court Traffic Division; we further understand that there have been policy or process changes and adjustments governing both institutions. Therefore, any findings or observations noted in this report are geared directly to address the Court's financial position as it pertains to the audit scope.



Overall Recommendation and Next Steps

The overarching recommendations to the Court are as follows:

- Implementation of strategies to improve Court's processes
- Invest in a reliable and efficient Case Management System
- Improved financial & accounting process (Policies & Procedures, Cash Collection)
- Review and update of internal control activities
- Employee/Staff Education & Training
- Ensure compliance with State Laws and Regulations as it relates to disbursements

Summary Management Response

In 2015, the Georgia General Assembly passed House Bills 300 and 301; establishing a new Traffic division of the State Court of DeKalb County, assigning traffic cases and ordinance cases to the new division and the Magistrate Court of DeKalb County, respectively and abolishing Recorders Court. In anticipation of the signing of House Bills 300 and 301, the Clerk's office that serves both courts requested an examination of all records and other pertinent documents held by the DeKalb County Recorders Court. The purpose of this review was to (1) prepare 2013 & 2014 Statements of Operations, (2) evaluate accuracy and completeness of revenue reporting policies & control procedures, and (3) to evaluate compliance with rules and regulations as prescribed in O.C. G. A. § 15-21A-4 by the Georgia Superior Court Clerks Cooperative Authority (GSCCCA). As a result of the audit, we attempted to implement the following overarching recommendations:

1. Implementation of strategies to improve Courts' processes
2. Invest in a reliable and efficient Case Management System
3. Improve financial & accounting process (Policies & Procedures, Cash Collection)
4. Review and update of internal control activities
5. Employee/Staff Education & Training
6. Ensure compliance with State Laws and Regulations as it relates to disbursements

In coordination with Internal Audit and in response to observations found in the Recorders Court 2013 & 2014 Annual Audits, on March 3, 2015, modifications to fiscal operations were made to controls, management oversight, and policies & procedures. Effective July 1, 2015, House Bill 301 formally abolished the DeKalb County Recorders Court, as such, modifications regarding the reporting and remitting of fines & fees were established to satisfy the conditions of the newly established State Court Traffic Division. It should be noted that the review, findings, and observations were geared to address the financial position of the Court as it pertains to the scope of the audit period. Recommended changes to internal processes and controls designed to address any inefficiencies in reporting and safeguard against loss and/or misappropriation are reflected in the Detailed Response of the State Court Traffic Division 2015 audit report.



RESPONSE DETAILED, RECORDERS COURT 2013 & 2014 AUDIT REPORTS

The transition to State Court Traffic Division began on March 3, 2015. Updates of policies and procedures continued through the period leading to the abolition of the Recorders Court, implementations and changes to controls and oversights are still ongoing.

Overarching recommendations/implementations as listed:

1. Implementation of strategies to improve Courts' processes
2. Invest in a reliable and efficient Case Management System
3. Improve financial & accounting process (Policies & Procedures, Cash Collection)
4. Review and update of internal control activities
5. Employee/Staff Education & Training
6. Ensure compliance with State Laws and Regulations as it relates to disbursements



Approvals:

Original Signed by:

Cornelia Louis
Deputy Director of Finance
Internal Audit Division
Department of Finance
DeKalb County



OBSERVATION DETAILS

Outlined below are results from the review and analysis of relevant source documents, and discussions with key personnel at RC.

1. Late Payments to State Agency - GSCCCA

Georgia State Law requires a percentage of fines and fees collected by RC be submitted to the Georgia Superior Court Clerk's Cooperative Authority (GSCCCA) by the 30th day of the month following the month of receipt. Georgia State Law "O.C.G.A § 15-21A-4(a)(1) as enacted by HB1EX (House Bill), provides that on or after July 1, all partial payments must be paid out by the last day of the month following the month in which they are collected."¹ The Governor signed the House Bill (HB1EX) on June 15, 2004. Payment requests are inputted in Oracle by Recorders Court staff and submitted to the Accounts Payable (AP) Office for processing. Due to the absence of a key staff member at the Court, payment requests were submitted late.

The chart below details the extent of overdue payments. Timely payments are not included on the schedule.

Period When Payment is Due	Months overdue
January 2013	2
February 2013	4
March 2013	3
April 2013	3
May 2013	1
July 2013	1
August 2013	1
September 2013	3
October 2013	2
November 2013	1
December 2013	1
February 2014	1
March 2014	1
September 2014	1
October 2014	1
November 2014	1
December 2014	1

¹ A single payment (shown in row 2), approximately 4 months overdue, occurred because the check was misplaced.

¹ <http://www.courttrax.org/faq.asp>



Late or untimely payments to the GSCCCA may result in penalties to the County. O.C.G.A § 15-21A-8 states, "any clerk of court or any other officer or agent receiving any funds . . . who knowingly fails to pay over any such funds to the authority as required by . . . , after receiving notice from the authority that such funds are delinquent, shall be guilty of a misdemeanor, except that if the amount of funds knowingly not paid over is \$10,000 or more then such person shall be guilty of a felony and punished by imprisonment for not less than one year nor more than ten years."³

Recommendation

We recommend the Court comply with State Law, by timely disbursing appropriate fines and fees to the respective agencies.

Management Response

State Court Traffic Division has streamlined procedures directly related to disbursement and adequate documentation to ensure compliance with applicable laws and regulations. These procedures have collectively strengthened SCTD's internal control and data reliability in financial reporting.

2. Numerous Cash Shortages and Overages

While testing January 2013 Daily Cash Logs receipts, we identified a few instances of shortages/overages of cash. The following discrepancies were noted:

- January 3, 2013 - Daily Cash Log displayed an **overage** of \$10, because a defendant was overcharged. (Cash Receipts \$2,343, SAS \$2,333)
- January 4, 2013 - Daily Cash Log displayed a **shortage** of \$20. Staff was unaware of how the shortage occurred. (Cash Receipts \$1,656, SAS \$1,676)
- January 8, 2013 - Daily Cash Log showed a **shortage** of \$50. There was no documentation to support a reason for the shortage. (Cash Receipts \$6,975, SAS \$7,025) There was also an overage of \$5, in which staff were unable to provide an explanation (Cash Receipts \$2,218, SAS \$2,213)
- January 7, 2013 - There was a **shortage** of \$196. \$68,748.30 was deposited in the bank and \$68,944.30 was captured on the Cash Report. Of the stated shortage, \$192 was deemed a system error, noted as not received by the employee.
- January 14, 2013 - A **shortage** of \$2 was identified (*Warrant Section net overage of \$110 and Accounting Section net **shortage** of \$112*). However, there were several transactions, during the day, that resulted in variances. (1) Warrant Section Staff, Cash Receipts \$3,226, SAS \$3,076 – \$150 **overage** (2) Warrant Section Staff, Cash Receipt \$6,694, SAS \$6,734 - \$40 **shortage** (3) Accounting Section Staff, Cash Receipts \$7,655, SAS \$7,667 - \$12 **shortage** and (4) Accounting Section Staff, Cash Receipts \$3,276,

³ <http://www.courttrax.org/faq.asp>



SAS \$3,376 - \$100 **shortage**) Warrant and Accounting Sections cash receipt transactions are processed at different locations. Written notices, were prepared and documented, for all staff members with variances; however, management was unable to determine the original cause of the variances.

- January 16, 2013 - Resulted in a **shortage** of \$5 (Cash Receipts \$8,643, SAS \$8,648). Management was unable to determine the cause of the variance.

RC Cash Procedures states, "If the cashier's daily cash does not match the amount listed on the reports, the daily cash will be counted again, and reports will be reviewed to ensure accuracy. If the cashier's daily cash still does not match, the cashier will be considered out of balance. The amount will be indicated on the Daily Cash Log in the designated area and a write-up will be issued to the cashier for any shortage or overage in excess of \$5." In addition, the Cash Procedure states, "cashiers must not exceed \$20 per month in unbalanced funds." Although documentation of the shortages or overages occurred, in many instances, management was unable to determine the origin or cause of the overage or shortage. The inability to determine the nature of inconsistencies may indicate Control Activities may not be functioning as intended, and could increase the risk for discrepancies and misappropriation. "Management designs appropriate types of control activities for the entity's internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system."⁴

Recommendation

We recommend management implement Control Activities to resolve and identify the root cause of shortages, overages, and any inconsistencies; and to ensure an effective internal control system.

Management Response

State Court Traffic Division has implemented a variance component within the SCTD Case Management system to report variances. The Variance Report identifies shortage or overage and accurately document adjustments. The use of the Variance Report strengthens the execution of established internal controls designed to safeguard assets from loss or misappropriation.

State Court Traffic Division has implemented and streamlined procedures related to Cash Procedures process to ensure the verification and accuracy of cash receipts. These processes are verified by the closing supervisor and/or Judicial Administrative Coordinator to safeguard against fraudulent activity or misappropriation of funds and ensure compliance and accuracy with Cash Procedures. Since implementing and streamlining processes, SCTD has been in compliance with the established Cash Procedures to ensure the reduction and elimination of discrepancies in Cash Procedures.

⁴ Government Accountability Office (GAO), Standards for Internal Control in the Federal Government (Green Book), Sept. 2014



3. Lack of Supporting Documentation

A number of the AR Invoice Balancing Reports (AR Invoices) lack supporting documentation for May, June, and July 2013. However, we used alternate procedures to obtain the relevant financial information. We obtained source documentation from Finance -Treasury and Accounting division and verified the data in Oracle. Court staff mentioned Court renovations and the absence of a key staff employee resulted in some source documents being misfiled or misplaced. Without original source documents from the Court, it is difficult to determine if all transactions were recorded and complete. Missing or unrecorded documents may cause financial information to be inaccurate, inadequate, or ambiguous. "Documentation of transactions and other significant events [is] should be complete and accurate and facilitates tracing the transaction or event and related information from authorization and initiation, through its processing, to after it is completed."⁵ Without supporting documents, financial data cannot be validated which poses a risk of loss of funds through errors or fraud.

Recommendation

RC should ensure that documents are carefully filed and safely stored; and adequate supporting documentation is attached to ensure accuracy and integrity of financial information.

Management Response

State Court Traffic Division has implemented and streamlined procedures directly related to adequate documentation to ensure completion of financial data. These procedures have collectively strengthened SCTD's internal control and data reliability in reporting processes. Additionally, policies and procedures have been updated to ensure accuracy of data and reliability within controls.

4. Inability to Process all Transactions Through SAS

SAS is able to process cash receipt transactions. However, the following transactions require manual adjustments in the system or processed separately from SAS.

- The cashier manually adjusts the base fine and allocates a percentage to various funds such as Jail Fund, Victim Assistance Fund, and Indigent Defense Fund.
- Warrant and Contempt fees are manually added to the case.
- The Court Cost of \$25 was not programmed in the system, receipts were manually processed, by using an off the shelf receipt book to track the fees collected.

The system is no longer supported by the vendor. Manual entries may increase the likelihood of errors and inefficiencies in processes; whereas, automated systems can make computations more accurately and increase efficiencies.

⁵ Government Accountability Office (GAO), Internal Control Management and Evaluation Tool, pg. 43



Recommendation

Internal Audit recommends that the Court invests in a reliable and efficient Case Management System. It is important to note subsequent to the audit period, the Court implemented a Case Management System, Benchmark, in December 2014.

Management Response

State Court Traffic Division implemented a Case Management System, Benchmark, in December 2014.

5. Unreconciled Third Party Vendor Activity Reports

The Court contracted vendors, Official Payments and nCourt, to provide credit card services, while Judicial Correction Services (JCS) process probation payments. All agencies submitted revenue and supporting documentation to the Court. The current Case Management System, SAS, provided reporting on credit card payments processed through the Court as of close of business. However, numerous discrepancies exist between the reports provided by Official Payments and nCourt and that of the Court for credit card transactions processed after the close of business. The Court relied solely on Official Payments and nCourt for financial reporting of credit card transactions.

In addition, financial reports obtained from JCS were not reconciled with the financial data in the SAS system. Therefore, the Court could not conclusively confirm the accuracy and ensure the totality of receipts. Reconciliations may discover weaknesses and inefficiencies and reduce errors and/or inaccuracies in financial reporting.

Recommendation

We recommend the Court perform reconciliation of credit card transactions and cash receipts from probation services, which would (1) Identify and address the legitimacy of discrepancies and plausible solutions (2) validate the accuracy and completeness of submitted cash receipts and (3) minimize weaknesses and inefficiencies, and overall inaccuracies in financial reporting.

Management Response

State Court Traffic Division has implemented practices to ensure accurate credit card account reconciliation and eliminate variances related to credit card reconciliation. A third party has been employed to accurately process and report credit card transactions for the purpose of ensuring sound financial management practices over the revenue collection process. Since the implementation of these practices, variance issues have been resolved and there have been no variances between the SCTD Case Management System and the Bank of North Georgia statements, and all credit card receipts recorded in the SCTD Case Management System are accurately reconciled to bank statements and reviewed by management. RC terminated its business relationship with Official Payments, nCourt, and Judicial Correction Services (JCS). State Court Traffic Division uses in-house probation, while State Court Probation processes probation payments.



6. Numerous AR Invoices Grouped in a Single Bank Deposit

RC makes daily cash deposits into the County's main SunTrust Bank account. Several County departments deposit funds into the aforementioned account. Sometimes, the aggregate amount from several deposit slips for Jail Fund, Escrow receipts (Bonds), and Court Cost was posted to a single AR Invoice.

Although in some instances it may be practical to group similar transactions for efficiency, this process proved challenging and time consuming, when researching and reconciling to the County's general ledger.

Recommendation

Internal Audit recommends that an AR Invoice entry be processed to match a single bank deposit transaction. This allows for ease of reference and reconciliation in an efficient manner. It also fosters compliance with policies and procedures.

Management Response

The issue noted no longer exists because of distinctly different business practices employed in State Court Traffic Division.

7. Untimely Recording of AR Invoice Balancing Reports

In October 2013, Oracle AR Invoices were prepared and processed within 8 to 34 days (*business days*) after receipt of cash (*includes cash and credit card*).

Court's cash receipts are deposited into the County's SunTrust Bank account daily. However, some Recorders Court staff processes the corresponding AR Invoices weekly. Finances-Treasury & Accounting requires receipt of AR Invoices daily. The AR Invoices are reconciled to the deposits and transactions are posted to the General Ledger daily. The reconciliation of bank deposits is delayed because the corresponding AR Invoices for deposits are not processed and received timely. The pending transactions are set aside until all appropriate documentation is received. This delay created inefficiencies in Treasury & Accounting work flow process and at times made reconciliation of bank deposits to the Oracle postings cumbersome.

Recommendation

Internal Audit recommends that the Court comply with the County's established policy by posting cash receipts in Oracle and submitting the AR Invoices to Treasury and Accounting daily.

Management Response

The issue noted no longer exist because of distinctly different business practices employed in State Court Traffic Division.



8. Processing Errors

- Several duplicate entries (*AR Invoices*) were posted to Oracle, which resulted in manual adjustments by the Treasury and Accounting staff. The duplicate entries occurred because appropriate supporting documentation for processing nCourt credit card transactions were not clearly defined. Some Recorder's Court staff used the "nCourt - DeKalb County Recorders Court ACH Disbursement Log," while others used the letter of communication from the Chief Executive Officer of nCourt confirming account totals.
- nCourt disbursed \$42,699 to the Court for December 2, 2014 credit card receipts. Appropriate supporting documentation was attached. However, Court staff prepared the AR invoice using the previous day's totals of \$46,199. Therefore, the general ledger was overstated by \$3,530; this accounting error should be adjusted for the period it occurred. It is important that "Appropriate control activities are employed, such as reconciliations of summary information to supporting detail and checking the accuracy of summarizations of operations."¹¹

Recommendation

The Court should clearly define the appropriate supporting documentation for credit card transactions. In addition, reasonable care should be exercised when recording transactions; and management oversight is also necessary to ensure efficient operations and minimization of duplicate entries.

Management Response

State Court Traffic does not have a business relationship with nCourt. The issue (s) noted no longer exist because of distinctly different business practices employed in State Court Traffic Division.

9. Misapplied Payments in Escrow Account

Some cash bonds collected from defendants in 2013 were commingled with the County's operational funds. During September through November 2014, four AR invoices (189535,189530,189347,&188148) were posted to the Jail Fund, Victim Assistance Fund, Special Tax District Fund and Court Cost general ledger accounts, but the corresponding deposits were made into the Court's Wells Fargo Escrow bank account (7172) instead of the Court's Wells Fargo operating Account (5166).

Bond funds should be accounted for separately; therefore, an Escrow Wells Fargo bank account (7172) was opened for cash bond deposits. This error occurred because RC used the Escrow account deposit slip to deposit the aforementioned receipts. RC staff does not receive copies of the bank statements to verify deposits and perform account reconciliations. The Finance Department staff retains bank statements. Finance Cash Management and Accounting areas verify and reconcile cash receipts to the bank statement. Therefore, such errors would be

¹¹ GAO-01-1008G – Internal Control Management and Evaluation Tool (8/01) Page 35



detected during the reconciliation process. However, it may be more practical to reconcile the Escrow bank statement account to the Escrow general ledger liability account because the Court's general ledger liability account represents total liability of cash bond payments. This suggested approach may be more accurate since discrepancies were undetected. We believe this may indicate the existence of a greater risk of cash deposits being applied to the incorrect bank account.

"Account reconciliation is an internal control activity that helps management ensure sound financial management practices over the revenue collection process."

The errors resulted in an overstatement of the Wells Fargo Escrow Bank balance by approximately \$61,121. There were no controls in place to ensure errors were adequately rectified.

Recommendation

RC should consider obtaining copies of the Wells Fargo monthly bank statements to ensure verification of deposits. In addition, we recommend that during the reconciliation process, Accounting staff compare activity in the Escrow general ledger revenue account to the bank deposits. Finally, we further recommend that cash associated with the transactions noted, be transferred to the correct operating bank account.

Management Response

The State Court Traffic Division operates a distinctively different business practice from former Recorders Court. All cash bonds, expired July 1, 2015. When posted at the jail, they remain in the control of DeKalb County Sheriff Office (DKSO) and are disbursed as appropriate to the defendant or otherwise by DKSO. As a consequence, the risk of misapplied payments have been completely eliminated.

COMMENTS

1. Cross Training

Due to the absence of a key staff member, a major task was delayed. Cross training employees helps mitigate risk by ensuring the organization is flexible in responding to fluctuating workflows; thereby, allowing the organization to achieve its objectives. The COSO Internal Controls - Integrated Framework Principles Risk Assessment component states, "the organization identifies and assesses changes that could significantly affect the system of internal control."¹² RC should encourage cross training of major functions to reduce the risks that could impede the efficient and effective achievement of goals and objectives.

¹² "COSO Internal Control-Integrated Framework Principles." COSO.org 9 June 2015. Web. 20 April 2016



Management Response

Through training, the knowledge base has been widened and expanded to include at a minimum one other employee. State Court Traffic Division has also implemented additional levels of management oversight of related process controls to ensure functioning and operations as intended.



Appendix A – Acknowledgements

We would like to take this opportunity to thank the management and staff of all the participating departments for their assistance during this engagement.

Conducted by:

Clenty C. Hinton
Senior Auditor
Finance Department - Internal Audit Division

Reviewed by:

Cornelia Louis
Deputy Director of Finance
Finance Department - Internal Audit Division



APPENDIX B – DEFINITIONS AND ABBREVIATIONS

Acronyms and Abbreviation

GSCCCA- Georgia Superior Court Clerk's Cooperative Authority

Key Definitions

GSCCCA: provides UCC Search, Lien Index, Real Estate Index, Notary Search and much more online.

nCOURT : one of the largest government and judicial electronic payment providers in the nation, allows citizens to satisfy their obligations over the internet, on their smartphone or tablet, or over the phone. This service allows you to accept online credit and debit card payments. It also grants access to nCourt's live Customer Care Center where payers can receive answers to questions or make multiple payments at once. The result is a reduced workload for your staff, increased revenues and more satisfied citizens. Best of all, the nCourt solution is free to you.

nCOURT - Dekalb County Recorders Court ACH Disbursement Log: is a summary credit card report which displays transaction dates, types and the amount processed during a period. Also included is the account string which is used when posting activity to the general ledger.

Official Payments: Official Payments is a leading provider of electronic payment solutions for the IRS, states, municipalities, colleges and universities nationwide.

Accounts Receivable (AR) Invoice: Created in the Oracle Financial System by designated staff to record the receipt of monies.

Cash Report – Also known as Daily Finance Cash Report, is a document created from the SAS system to show total cash collected per cashier, number of transactions per cashier, total dollar amount received for the day, and summary of assessment by fund.

Daily Cash Log – Also known as Daily Deposit Log is a form created to manually document the cashier's total cash, Case Management (SAS) total cash, and number of transactions per cashier.

Control Activities: Policies, procedures, contracts etc., selected and developed by an organization to contribute to the achievement of objectives/goals to acceptable levels.

GAO: The Government Accountability Office (GAO) is an agency of the U.S. government that monitors and audits government spending and operations. The GAO issues standards for internal control in the federal government as required by 31 U.S.C. 3512(c), commonly referred to as the Federal Managers Financial Integrity Act of 1982.



Internal Control System: is a process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.



APPENDIX C – DISTRIBUTION LIST

This report has been distributed to the following individuals:

DeKalb County Board of Commissioners

Lee May, Interim Chief Executive Officer

Zachary L. Williams, Chief Operating Officer/ Executive Assistant

Melanie Wilson, Clerk of State & Magistrate Court

Preston Stephens, Interim Assistant Finance Director

Robert Atkins, Treasurer

Jeanna E (Beth) Horacek, Controller