



**Internal Audit Division  
Finance Department  
DeKalb County**

## **RECORDERS COURT**

## **2014 ANNUAL AUDIT**

**AUGUST 2016**

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## 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

August 19, 2016

The Honorable Wayne M. Purdom  
State Court of DeKalb County  
DeKalb County Courthouse  
556 N. McDonough St. Ste. 3220  
Decatur, Georgia 30030

Dear Honorable Judge Purdom:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of the Recorders Court management. Our responsibility is to express an opinion on the information based on our audit.

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 DeKalb County Recorders Court, being reasonably free of material discrepancies and deficiencies as of December 31, 2014.

Sincerely,

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

CL/CH

cc: Appendix B



### **Appendix A – Acknowledgements**

We would like to take this opportunity to thank Records Court management and staff 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



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**APPENDIX B – 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

Preston Stephens, Interim Assistant Finance Director

Melanie Wilson, Clerk of Court-State Court

Robert Atkins, Treasurer

Jeanna E (Beth) Horacek, Controller



**DeKALB COUNTY, GEORGIA  
RECORDERS COURT  
STATEMENT OF OPERATIONS  
FOR THE YEARS ENDING DECEMBER 31, 2014 AND 2013 - COMPARED**

	2014	2013	Increase (Decrease)
<b>GROSS REVENUE</b>	22,519,010	\$29,395,593	(\$6,876,583)
<b>DISBURSEMENTS:</b>			
GSCCCA	1,883,002	3,038,626	(1,155,624)
PEACE OFFICERS' ANNUITY	542,258	559,227	(16,970)
SHERIFF'S RETIREMENT FUND	119,739	232,301	(112,562)
BOND REFUNDS	241,490	263,074	(21,584)
STATE COURT OF DEKALB COUNTY	46,941	17,033	29,908
GEORGIA DEPARTMENT OF PUBLIC SAFETY	79,533	-	79,533
CUMMINS POWER SOUTH LLC-RE STOCKING F \$	23.17	-	23
FORENSIC MEDICINE ASSOC. INC	-	162	(162)
<b>TOTAL DISBURSEMENTS</b>	<u>2,912,986</u>	<u>4,110,423</u>	<u>(1,197,437)</u>
<b>REVENUE TO COUNTY</b>	19,606,024	25,285,170	(5,679,146)
<b>COUNTY EXPENDITURES:</b>			
PERSONAL SERVICE	2,179,538	2,296,575	(117,036)
SUPPLIES	137,396	170,582	(33,186)
PURCHASED/CONTRACTED SVS	1,017,645	1,260,454	(242,809)
EQUIPMENT	1,676	1,676	-
<b>TOTAL COUNTY EXPENDITURES</b>	<u>3,336,255</u>	<u>3,729,287</u>	<u>(393,031)</u>
<b>NET COUNTY REVENUE</b>	<u>\$16,269,769</u>	<u>\$21,555,883</u>	<u>(\$5,286,112)</u>
<b>NET OPERATING REVENUE</b>			
COUNTY FUNDS	14,376,101	19,938,989	(5,562,888)
SPECIAL TAX DISTRICT-ESCROW	891,429	576,168	315,261
VICTIM ASSISTANCE FUND	338,188	352,499	(14,311)
JAIL FUND	664,051	688,224	(24,173)
	<u>\$16,269,769</u>	<u>\$21,555,883</u>	<u>(\$5,286,112)</u>

**EXHIBIT A**