

DEKALB COUNTY, GEORGIA



ALTERNATIVE DISPUTE RESOLUTION TRUST

2014 AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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Finance Department
Internal Audit

**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
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

March 2, 2015

The Honorable Chief Judge Gregory A. Adams
DeKalb County Alternative Dispute Resolution Program (ADR)
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Chief Judge Adams:

The fiscal books, record and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of the ADR'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 DeKalb County Alternative Dispute Resolution Trust Fund, 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/OP

cc: Board of Commissioners
Zachary Williams, Chief Operating Officer/Executive Assistant
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager
Cathy W. McCumber, Treasurer/Court Administrator

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2014 AND 2013 - COMPARED

	2014	2013	Increase (Decrease)
ASSETS			
Fidelity			
ADR Trust Fund-Savings	216,567	216,242	325
ADR Trust Fund CD	170,932	168,904	2,028
ADR Trust Fund Money MKT	144,953	144,524	429
Sun Trust Bank			
DeKalb ADR Trust Fund	72,714	244,843	(172,129)
Account Receivables			
State Court	2,738	3,105	(368)
Magistrate Court	30,315	32,708	(2,393)
Superior Court-Clerk	3,278	2,843	435
Probate Court	1,185	1,095	90
Law Library	3,938		3,938
TOTAL ASSETS	<u>646,618</u>	<u>814,263</u>	<u>(167,646)</u>
LIABILITIES & FUND BALANCE			
Due To DeKalb County	136,411	267,697	(131,286)
Fund Balance	510,207	546,566	(36,360)
TOTAL LIABILITIES & FUND BALANCE	<u>646,618</u>	<u>814,263</u>	<u>(167,646)</u>

EXHIBIT "A"

DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013 - COMPARED

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
Revenues			
State Court	40,403	44,460	(4,058)
Magistrate Court	373,635	396,743	(23,108)
Superior Court-Clerk	39,053	38,258	795
Probate Court	16,290	16,515	(225)
Law Library	3,938		3,938
Fidelity Fund Savings	325	324	0
Fidelity CD	2,028	2,496	(468)
Fidelity Money MKT	429	756	(328)
Total Transfer and interest	<u><u>476,099</u></u>	<u><u>499,551</u></u>	<u><u>(23,452)</u></u>
Expenditures			
Due to DeKalb County	464,867	538,073	(73,206)
Bond Renewal	1,775	1,775	-
Bank Analysis & New Check Fee	4	30	(26)
Miscellaneous-Supplies	37	1,082	(1,044)
Dispute Resolution Center Coverage	45,775	27,282	18,494
Total Expenditures	<u><u>512,458</u></u>	<u><u>568,242</u></u>	<u><u>(55,783)</u></u>
Current year increase/decrease	(36,360)	(68,691)	32,331
Fund Balance, January 1	546,566	615,257	(68,691)
Fund Balance, December 31	<u><u>510,207</u></u>	<u><u>546,566</u></u>	<u><u>(36,360)</u></u>

EXHIBIT "B"