

DeKALB COUNTY, GEORGIA



CLERK OF SUPERIOR COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2014

**PREPARED BY
INTERNAL AUDIT DIVISION**



**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

May 5, 2015

Ms. Debra DeBerry
DeKalb County Clerk of Superior Court
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Ms. DeBerry:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of the Clerk of Superior Court'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/or exhibits are a satisfactory representation of the fiscal operations and condition of Clerk of Superior Court, DeKalb County, Georgia, 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

Cc: Board of Commissioners (BOC)

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

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
December 31, 2014**

	<u>December 31 2014</u>	<u>December 31 2013</u>	<u>Variance</u>
ASSETS:			
Trust Funds	\$ 4,148,947	\$ 2,670,482	\$ 1,478,465
GSCCCA	7,946	6,902	1,044
Intangible Recording Tax	29	19,174	(19,146)
Real Estate Transfer Tax	241,006	-	241,006
General Operating	175,084	43,156	131,928
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
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Subtotal	4,574,457	2,741,160	1,833,297
Due from Others	18,927 ¹	17,595	1,332
	<hr/>	<hr/>	<hr/>
Total Assets	<u><u>\$ 4,593,384</u></u>	<u><u>\$ 2,758,755</u></u>	<u><u>\$ 1,834,629</u></u>
 LIABILITIES			
Trust Funds	\$ 4,166,514	\$ 2,688,050	\$ 1,478,464
GSCCCA	7,946	6,902	1,044
Intangible Recording Tax	29	19,174	(19,145)
Real Estate Transfer Tax	242,364	-	242,337
General Operating	175,084	43,156	131,928
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u><u>\$ 4,593,384</u></u>	<u><u>\$ 2,758,755</u></u>	<u><u>\$ 1,834,629</u></u>

¹ Missing funds of \$17,568.77 from Court Registry 2004 not recovered as of year ended 2014 and other miscellaneous adjustments.

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2014**

	<u>2014</u>	<u>2013</u>	<u>Variance</u>
RECEIPTS			
Trust Fund			
GSCCCA	\$ 1	\$ 1,043	\$ (1,042)
Interest Bearing & Escrow	4,435,859	5,366,132	(930,272)
Real Estate Transfer Tax	4,587,675	4,028,643	559,033
Intangible Recording Tax	11,444,096	13,962,216	(2,518,120)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	3,943,108	4,859,877	(916,768)
U.C.C	18,584.00	-	18,584
FIFA	-	-	-
Jail Fees	-	-	-
Criminal Fines	508,037	495,014	13,023
(Other - Brain & Spinal Fees)	-	-	-
Total Receipts	<u>\$ 24,937,360</u>	<u>\$ 28,712,923</u>	<u>\$ (3,775,563)</u>
DISBURSEMENTS			
Trust Fund			
GSCCCA	\$ -	\$ -	\$ -
Interest Bearing & Escrow	3,587,443	4,736,084	(1,148,641)
Real Estate Transfer Tax	4,370,305	4,028,642	341,663
Intangible Recording Tax			
County	4,834,818	5,877,662	(1,042,844)
State	35,607	63,982	(28,375)
Board of Education	4,851,481	5,751,313	(899,831)
City(s)	1,720,038	2,221,653	(501,615)
Other	2,717	66,188	(63,471)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	2,460,678	2,724,237	(263,560)
Criminal:			
Fines	-	-	-
Jail Fund	-	-	-
Sheriff's Services	64,014	60,813	3,201
Clerk's Retirement Fund	95,699	114,272	(18,573)
Sheriff's Retirement Fund	12,348	11,294	1,054
Peace Officers' Annuity & Benefit Fund	26,030	25,663	367
Child Abuse	12,275	11,735	540
Law Library Fund	34,688	30,226	4,462
Alternative Dispute Resolution Fund	39,053	42,195	(3,143)
Clerk Cooperative Authority - UCC	26,320	24,465	1,855
Clerk Cooperative Authority - Real Prop	421,020	541,030	(120,010)
Clerk Cooperative Authority - Notary	5,470	5,432	38
Other	1,337,431	1,542,667	(205,237)
Total Disbursements	<u>\$ 23,937,434</u>	<u>\$ 27,879,554</u>	<u>\$ (3,942,119)</u>
Net Receipts (Disbursements)	999,926	833,369	166,557
Cash, January 01	<u>3,574,529</u>	<u>2,741,160</u>	<u>833,369</u>
Cash, December 31	<u>\$ 4,574,455</u>	<u>\$ 3,574,529</u>	<u>\$ 999,926</u>

EXHIBIT "B"