

DEKALB COUNTY, GEORGIA



LAW LIBRARY

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

Ms. Cathy W. McCumber
DeKalb County Law Library
DeKalb County Courthouse
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, record and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of the Law Library'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 Law Library 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

DEKALB COUNTY, GEORGIA
DEKALB COUNTY LAW LIBRARY
BALANCE SHEET
DECEMBER 31, 2014 AND 2013 - COMPARED

	2014	2013	Increase (Decrease)
ASSETS			
Operating Account	37,534	24,062	13,473
Savings	104,786	104,476	310
Accounts Receivable			
Superior Court	2,956	1,891	1,065
State Court	2,831	1,410	1,421
Probate Court	978	500	478
TOTAL ASSETS	<u><u>149,085</u></u>	<u><u>132,339</u></u>	<u><u>16,746</u></u>
LIABILITIES & FUND BALANCE			
Due To DeKalb County	133,822	67,670	66,152
Due To Alternative Dispute Resolution	3,938		3,938
Fund Balance	11,325	64,669	-53,343
TOTAL LIABILITIES & FUND BALANCE	<u><u>149,085</u></u>	<u><u>132,339</u></u>	<u><u>16,746</u></u>

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013 - COMPARED**

	2014	2013	Increase (Decrease)
Revenues			
Superior Court	34,688	34,164	524
State Court	26,490	19,442	7,048
Probate Court	10,047	6,834	3,213
Refund & Book Sale	1,935	955	980
Copier	14,619	15,021	(402)
Interest income	310	364	(54)
Total Transfer and interest	<u>88,089</u>	<u>76,780</u>	<u>11,309</u>
Expenditures			
Salary	58,354	60,349	(1,995)
Withholdings	8,528	11,726	(3,197)
Supplies & Equipment	1,941	6,154	(4,213)
Reference Materials	68,059	60,544	7,515
Service Charge	389	350	39
Miscellaneous	224	393	(169)
Alternative Dispute Resolution	3,938		3,938
TOTAL EXPENDITURES	<u>141,432</u>	<u>139,515</u>	<u>1,917</u>
Net Increase/Decrease	(53,343)	(62,736)	9,392
Fund Balance, January 1	64,669	127,404	(62,736)
Fund Balance, December 31	<u>11,325</u>	<u>64,669</u>	<u>(53,343)</u>

EXHIBIT "B"