



**Internal Audit Division
Finance Department
DeKalb County**

**SUPERIOR COURT ADMINISTRATION
LAW LIBRARY**

2015 AUDIT REPORT

JUNE 2016

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**Finance Department
Internal Audit Division**

June 16, 2016

The Honorable Chief Judge Tangela Barrie
DeKalb County Law Library Trust Fund
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Chief Judge Barrie:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2015. These financials are the responsibility of the Law Library Trust Fund's 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 Law Library Trust Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2015.

Sincerely,

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

cc: Appendix B

**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



Appendix A – Acknowledgements

We would like to take this opportunity to thank the DeKalb County Law Library Trust Fund management and Superior Court Administration staff for their assistance during this engagement.

Conducted by:

Gloria Evans, CPA
Auditor
Finance Department - Internal Audit Division

Reviewed by:

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



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

Cathy McCumber, Secretary/Treasurer – Law Library Trust Fund

Claudette Leak, Assistant to the Chief Operating Officer



**DEKALB COUNTY, GEORGIA
DEKALB COUNTY LAW LIBRARY
BALANCE SHEET
DECEMBER 31, 2015 AND 2014 - COMPARED**

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
ASSETS			
Operating Account	160,216	37,534	122,682
Savings	24,935	104,786	(79,850)
Accounts Receivable			
Superior Court	2,868	2,956	(88)
State Court	1,740	2,831	(1,091)
Probate Court	892	978	(86)
TOTAL ASSETS	<u>190,652</u>	<u>149,085</u>	<u>41,567</u>
LIABILITIES & FUND BALANCE			
Due To DeKalb County	72,862	133,822	(60,960)
Due To Alternative Dispute Resolution	-	3,938	(3,938)
Fund Balance	<u>117,790</u>	<u>11,325</u>	<u>106,464</u>
TOTAL LIABILITIES & FUND BALANCE	<u>190,652</u>	<u>149,085</u>	<u>41,567</u>

EXHIBIT "A"



**DEKALB COUNTY, GEORGIA
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014 - COMPARED**

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
Revenues			
Superior Court	42,696	34,688	8,008
State Court	184,810	26,490	158,320
Probate Court	11,046	10,047	999
Refund & Book Sale	621	1,935	(1,314)
Copier	15,509	14,619	890
Interest income	157	310	(153)
Total Transfer and interest	<u>254,839</u>	<u>88,089</u>	<u>166,750</u>
Expenditures			
Salary	59,064	58,354	710
Withholdings	23,149	8,528	14,621
Supplies & Equipment	5,759	1,941	3,818
Reference Materials	59,463	68,059	(8,597)
Service Charge	133	389	(255)
Miscellaneous	114	224	(110)
Insurance	693	-	693
Alternative Dispute Resolution	-	3,938	(3,938)
TOTAL EXPENDITURES	<u>148,375</u>	<u>141,432</u>	<u>6,942</u>
Net Increase/Decrease	106,464	(53,343)	159,808
Fund Balance, January 1	11,325	64,669	(53,343)
Fund Balance, December 31	<u>117,790</u>	<u>11,325</u>	<u>106,464</u>

EXHIBIT "B"