



**Internal Audit Division  
Finance Department  
DeKalb County**

# **MAGISTRATE COURT**

## **2015 AUDIT REPORT**

**APRIL 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

April 5, 2016

Chief Magistrate Berryl A. Anderson  
Magistrate Court of DeKalb County  
DeKalb County Courthouse  
556 N. McDonough St., Ste.270  
Decatur, Georgia 30030

Dear Chief Magistrate Anderson:

The fiscal books, record and other pertinent documents were examined for the year ended December 31, 2015. These financials are the responsibility of the Magistrate Court'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 Magistrate Court, 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

CL/KRW

cc: Appendix B



### **Appendix A – Acknowledgements**

We would like to take this opportunity to thank the Magistrate Court management and staff of all the participating departments for their assistance during this engagement.

**Conducted by:**

Kimberly R. Wells  
Principal 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

Claudette Leak, Assistant to the Chief Operating Officer

Melanie F. Wilson, Clerk of Magistrate Court



**DEKALB COUNTY, GEORGIA  
MAGISTRATE COURT  
BALANCE SHEET  
DECEMBER 31, 2015 AND 2014 - COMPARED**

	—December 31—		INCREASE (DECREASE)
	2015	2014	
<b>Assets:</b>			
Cash:			
Civil Division	\$ 1,119,037	\$ 991,625	\$ 127,412
Criminal Division	4,641	2,181	2,460
Change Fund	450	450	-
<b>Total Assets</b>	<b>\$ 1,124,128</b>	<b>\$ 994,256</b>	<b>\$ 129,872</b>
<b>Liabilities:</b>			
<b>Due to County Government:</b>			
General Fund/Victim Assistance	\$ 4,617	\$ 2,092	\$ 2,525
Jail Fund	-	-	-
Sheriff's Service	-	-	-
Supervisory Fee/Probation Fee	-	-	-
Change Fund	450	450	-
<b>Due to Outside Funds:</b>			
Peace Officer's Annuity	-	-	-
Sheriff's Retirement of GA	-	-	-
State Penalty Assessments	-	-	-
GA. Indigent Defense Council	-	-	-
Superior Ct. Clerk Retirement	-	-	-
G.S.C.C.C.A (POPIDF)/(Joshua's Law)	-	-	-
<b>Due to Others:</b>			
Trust Funds Under Court Order - Civil & Criminal	1,118,876	991,552	127,324
Earned Interest Due to GSCCCA <sup>1</sup>	185	162	
Restitution	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ 1,124,128</b>	<b>\$ 994,256</b>	<b>\$ 129,872</b>

(1) Beginning 2014, *Earned Interest Due to GSCCCA* is reflected as a separate line item, as compared to prior years when combined with line item *Trust Funds Under Court Order*.



**DEKALB COUNTY, GEORGIA  
MAGISTRATE COURT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014 - COMPARED**

	<b>-DECEMBER 31-</b>	<b>2014</b>	<b>INCREASE (DECREASE)</b>
	<b>2015</b>	<b>2014</b>	
<b>Receipts:</b>			
Civil Trust Principal (Trust Received)	\$ 3,516,598	\$ 3,796,643	\$ (280,046)
Civil Court Costs	4,163,548	4,235,886	(72,337)
Criminal Fines and Costs	44,510	39,018	5,492
Restitution	8,967	8,158	809
Supervisory Fees	-	-	-
Superior Court Clerk Retirement Fund	34	83	(49)
Other/Misc. Adjustments	313	288	25
<b>TOTAL RECEIPTS</b>	<b>\$ 7,733,970</b>	<b>\$ 8,080,076</b>	<b>\$ (346,106)</b>
<b>Disbursements:</b>			
<b>To County Government:</b>			
General Fund:			
Civil Division General Fund	\$ 1,179,459	\$ 1,230,452	\$ (50,993)
Criminal Division General Fund	41,202	38,158	3,043
Jail Fund	82	226	(144)
State Court Suit Service - Civil	1,444,660	1,441,235	3,425
Sheriff's Service	425	900	(475)
Supervisory Fee/Probation Fee	-	-	-
Victim Assistance Fund	41	114	(73)
<b>To Outside Funds:</b>			
Peace Officer's Annuity	70	188	(118)
Sheriff's Retirement of GA	30	83	(53)
Library Fund (Civil)	-	-	-
Magistrate Retirement Fund of GA	175,209	183,723	(8,514)
Clerk's Retirement	1,289	1,558	(269)
State Penalty Assessments	82	226	(144)
Alternate Dispute Resolution	414,033	373,635	40,398
Superior Ct. Clerk Retirement Fund	94,436	99,719	(5,283)
Volunteer Lawyers (Civil)	141,603	149,454	(7,851)
GA. Indigent Defense Council	-	-	-
Peace Officer & Proces. Ind. Def. Fund/POPIDF/GSCCCA	708,097	747,496	(39,399)
Joshua's Law/Driver's Educ./tb paid to GSCCCA	37	67	(30)
<b>To Others:</b>			
Trust Funds Under Court Order	3,389,274	3,805,661	(416,387)
Transfer Fees	4,090	7,084	(2,994)
Restitution	8,967	8,551	416
Refunds & Professional Fees	789	1,839	(1,050)
<b>Other/Misc Adjustments:</b>			
Adjustments/Reconciling Items	225	398	(173)
Change Fund	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 7,604,098</b>	<b>\$ 8,090,766</b>	<b>\$ (486,668)</b>
<b>NET RECEIPTS</b>	<b>129,872</b>	<b>(10,690)</b>	<b>140,562</b>
<b>CASH, JANUARY 1</b>	<b>994,256</b>	<b>1,004,946</b>	<b>(10,690)</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 1,124,128</b>	<b>\$ 994,256</b>	<b>\$ 129,872</b>