



**Internal Audit Division
Finance Department
DeKalb County**

**STATE COURT
PROBATION OFFICE**

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 20, 2016

The Honorable Judge Wayne Purdom
State Court Probation Office
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Judge Purdom:

The fiscal books, records, and other pertinent documents were examined for the year ended December 31, 2015. These financials are the responsibility of the State Court Probation Office'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 are a satisfactory representation of the fiscal operations and condition of the DeKalb County State Court Probation Office, 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/MW

cc: Appendix B



Appendix A – Acknowledgements

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

Conducted by:

A. Murray Walters
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

Willie Hopkins, Chief Probation Officer



DEKALB COUNTY, GEORGIA
STATE COURT PROBATION OFFICE
BALANCE SHEET
DECEMBER 31, 2015 AND 2014 - COMPARED

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>Increase (Decrease)</u>
Assets:			
Cash			
Operating Account	\$577,207	\$469,547	\$107,660
Change Fund	300	300	-
Total Cash	<u>\$577,507</u>	<u>\$469,847</u>	<u>\$107,660</u>
Due From Others	1,242	1,242	0
Total Assets	<u><u>\$578,749</u></u>	<u><u>\$471,089</u></u>	<u><u>\$107,660</u></u>
Liabilities:			
Trust & Agency Funds			
State Court Fines & Fees	\$185,928	\$309,911	(\$123,983)
Magistrate Court Fines & Fees	0	75	(75)
Superior Court Fines & Fees	297,602	119,719	177,883
Restitution	9,948	22,528	(12,580)
Child Support	14,932	12,154	2,778
Crime Victim Fund	55,364	4,001	51,363
Work Release	14,573	660	13,913
Due to Others	102	1,742	(1,640)
Due to DeKalb County			
Change Fund	300	300	-
Total Liabilities	<u><u>\$578,749</u></u>	<u><u>\$471,089</u></u>	<u><u>\$107,659</u></u>



DEKALB COUNTY, GEORGIA
STATE COURT PROBATION OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2015 AND 2014 - COMPARED

	December 31, 2015	December 31, 2014	Increase (Decrease)
Receipts:			
Trust & Agency Funds:			
State Court Cases	\$3,454,020	\$2,701,986	\$752,034
Magistrate Court Cases	313,690	2,680	311,010
Superior Court Cases	1,067	373,741	(372,674)
Due from Others	25,524	5,621	\$19,903
Total Receipts	\$3,794,301	\$3,084,029	\$710,273
Disbursements:			
Trust & Agency Funds:			
State Court Fines & Fees	\$3,168,817	\$2,267,965	\$900,852
Magistrate Court Fines & Fees	1,142	3,157	(2,015)
Superior Court Fines & Fees	97,729	297,643	(199,914)
Child Support	183,090	211,619	(28,529)
Restitution	114,137	88,143	25,994
Crime Victim Fund	83,818	47,959	35,859
Work Release	11,244	7,397	3,847
Fees & Refunds	26,664	0	26,664
Total Disbursements	\$3,686,641	\$2,923,882	\$762,758
Net Receipts (Disbursements)	\$107,660	\$160,147	(\$52,485)
Cash, January 01	\$469,547	\$309,400	\$160,147
Cash, December 31	\$577,207	\$469,547	\$107,660