



**Internal Audit Division  
Finance Department  
DeKalb County**

**CLERK OF SUPERIOR COURT**

**2015 AUDIT REPORT**

**MAY 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

May 23, 2016

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

Dear Ms. DeBerry:

The fiscal books, record and other pertinent documents were examined for the year ended December 31, 2015. 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.

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 Clerk of Superior 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/OP

cc: Appendix B



### **Appendix A – Acknowledgements**

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

Conducted by:

Oneil Pusey, CPA  
Auditor  
Finance Department - Internal Audit Division

Reviewed by:

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



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**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

Preston Stephens, Interim Assistant Finance Director

William H. Sheppard, Chief Deputy

Hyacinth V. Robinson, Fiscal Officer



DEKALB COUNTY, GEORGIA  
CLERK OF SUPERIOR COURT  
COMPARATIVE BALANCE SHEET  
December 31, 2015

	December 31 2015	December 31 2014	Variance
<b>ASSETS:</b>			
Court Registry	\$ 3,639,827	\$ 4,148,947	\$ (509,120)
Intangible Recording Tax	2,281	29	2,253
Real Estate Transfer Tax	(0)	241,006	(241,006)
General Operating	406	175,084	(174,678)
GSCCCA	7,946	7,946	-
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
Due from Others	23,289 <sup>1</sup>	18,927	4,362
	-	-	-
<b>Total Assets</b>	<b>\$ 3,675,194</b>	<b>\$ 4,593,384</b>	<b>\$ (918,190)</b>
<b>LIABILITIES</b>			
Trust Funds	\$ 3,657,396	\$ 4,166,515	\$ (509,120)
GSCCCA	7,946	7,946	-
Intangible Recording Tax	2,281	29	2,253
Real Estate Transfer Tax	(0)	242,364	(242,364)
General Operating	406	175,084	(174,678)
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
Due from Others	5,720	-	5,720
<b>Total Liabilities</b>	<b>\$ 3,675,194</b>	<b>\$ 4,593,384</b>	<b>\$ (918,190)</b>

<sup>1</sup> Missing funds of \$17,568.77 from Court Registry 2004 and 2015 return items of \$5,720.00 not recovered as of year ended 2015

EXHIBIT "A"



DEKALB COUNTY, GEORGIA  
CLERK OF SUPERIOR COURT  
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>	<u>Variance</u>
<b>RECEIPTS</b>			
Trust Fund			
GSCCCA	-	1	(1)
Interest Bearing & Escrow	1,472,475	4,435,859	(2,963,384)
Real Estate Transfer Tax	5,840,241	4,587,675	1,252,566
Intangible Recording Tax	14,482,634	11,444,096	3,038,538
General Operating	4,717,252	4,469,729	247,523
Due to Others	23,289 <sup>1</sup>	-	23,289
<b>Total Receipts</b>	<u>26,535,890</u>	<u>24,937,360</u>	<u>1,575,241</u>
<b>DISBURSEMENTS</b>			
<i>Trust Fund</i>			
GSCCCA	-	-	
Interest Bearing & Escrow	1,981,595	3,587,443	(1,605,848)
<i>Real Estate Transfer Tax</i>	6,081,247	4,370,305	1,710,941
<i>Intangible Recording Tax</i>			
County	5,737,126	4,834,818	902,308
State	36,122	35,607	515
Board of Education	6,138,425	4,851,481	1,286,943
City(s)	2,565,791	1,720,038	845,753
Other	2,918	2,717	201
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	197,674	2,460,678	(2,263,004)
Criminal:			
Fines	2,484,996	-	2,484,996
Jail Fund	14,548	-	14,548
Sheriff's Services	60,462	64,014	(3,552)
Clerk's Retirement Fund	95,904	95,699	205
Sheriff's Retirement Fund	12,657	12,348	309
Peace Officers' Annuity & Benefit Fund	11,772	26,030	(14,258)
Child Abuse	11,680	12,275	(595)
Law Library Fund	43,156	34,688	8,468
Alternative Dispute Resolution Fund	49,008	39,053	9,955
Clerk Cooperative Authority - UCC	32,470	26,320	6,150
Clerk Cooperative Authority - Real Prop	409,221	421,020	(11,799)
Clerk Cooperative Authority - Notary	5,792	5,470	322
Champion (Tradename Pub Fee)	23,340	-	23,340
DATE Fund	27,807	-	27,807



Clerk Co-op Auth IM	40,685	146,732	(106,047)
Indigent Defense Fund (GSCCCA)	136,485	137,359	(874)
Judicial Operations Fund	774,750	727,000	47,750
POPIDF - A	7,853	-	7,853
GCVEF	420	-	420
BSITF	339	-	339
Crime Lab Fund	8,452	-	8,452
DETF	75	-	75
POPIDF - B	15,314	-	15,314
IDPA	652	-	652
IDAF Fund	210	-	210
Passport Execution Fees-Clerk	267,975	259,031	8,944
Passport - Photo	33,834	-	33,834
Coin -Ops	8,215	-	8,215
Copies-Other	80,557	-	80,557
LVAP Fund	19,876	-	19,876
IRS Funds	12,681	14,109	(1,428)
Court Registry	1,000	-	1,000
DeKalb County (Admin Fee)	500	-	500
E-File Revenue Sharing	889	-	889
Overages	57	-	57
Foreclosure Registry Fees		53,200	(53,200)
Other	625	-	625
<i>Due to Others</i>	-	-	-
<b>Total Disbursements</b>	<b>27,435,153</b>	<b>23,937,434</b>	<b>3,497,718</b>
Net Receipts (Disbursements)	(899,262)	999,926	(1,899,188)
Cash, January 01	4,574,455	3,574,529	999,926
<b>Cash, December 31</b>	<b>3,675,194</b>	<b>4,574,455</b>	<b>(899,262)</b>

<sup>1</sup> Missing funds of \$17,568.77 from Court Registry 2004 and 2015 return items of \$5,720.00 not recovered as of year ended 2015

EXHIBIT "B"