



**Internal Audit Division
Finance Department
DeKalb County**

JUVENILE COURT

2015 AUDIT REPORT

AUGUST 2016

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Finance Department Internal Audit Division

August 17, 2016

Chief Judge Linda Bratton Haynes
Juvenile Court of DeKalb County
Gregory A. Adams Juvenile Justice Center
4309 Memorial Drive
Decatur, Georgia 30032

Dear Chief Judge Haynes:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2015. These financials are the responsibility of Juvenile 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/or exhibits are a satisfactory representation of the fiscal operations and condition of Juvenile Court, DeKalb County, Georgia, 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/CH

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 Juvenile Court management and staff of all the participating departments for their assistance during this engagement.

Conducted by:

Clenty C Hinton
Senior 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

LeKishia Avery-Carter, Clerk of Juvenile Court



DeKalb County, Georgia
Juvenile Court
Balance Sheet
December 31, 2015 and 2014 - Compared

	--December 31--		Increase (Decrease)
	2015	2014	
Assets:			
Cash in Bank	\$13,717	\$11,745	\$1,972
Due From Others	775	-	775
Change Fund	200	200	-
Total Assets	\$14,693	\$11,945	\$2,748
Liabilities:			
Trust & Agency Funds:			
Restitution	2,994	\$1,280	\$1,714
Victim Assistance Fund	2	40	(38)
Bonds	10,000	8,000	2,000
Due to DeKalb County:			
Traffic Fines	181	818	(637)
Miscellaneous	14	14	0
Probation Fees	1,214	1,379	(165)
Jail Fund	4	80	(76)
Change Fund	200	200	-
Due Others:			
DeKalb County	71	32	39
Police Officers Annuity	4	41	(37)
GSCCCA-POPTIF (A&B)	8	56	(48)
Sheriff Retirement	2	4	\$ (2)
Total Liabilities	\$14,693	\$11,945	\$2,748

EXHIBIT A



DeKalb County, Georgia
Juvenile Court
Statement of Receipts and Disbursements
For The Years Ending December 31, 2015 and 2014 - Compared

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
Receipts:			
Other Sources:			
Traffic Fines	15,358	31,714	(16,356)
Miscellaneous	750	775	(25)
Probation	24,931	26,446	(1,515)
Bonds	2,000	7,000	(5,000)
Unclaimed Property		1,328	(1,328)
Due to Others	814	439	375
Trust & Agency Funds:			
Restitution	<u>28,248</u>	<u>24,932</u>	<u>3,316</u>
Total Receipts	<u>72,101</u>	<u>92,634</u>	<u>(20,533)</u>



Statement of Receipts and Disbursements Continued

Disbursements:

To DeKalb County:			
Miscellaneous	750	2,275	(1,525)
Traffic Fines	15,995	32,847	(16,852)
Jail Fund	76	113	(37)
Probation	25,096	27,219	(2,123)
Victim Assistance Fund	38	57	(19)
Trust & Agency Funds:			
Restitution	26,535	24,512	2,023
Due From:			
DeKalb County	775	38	737
Other:			
Sheriff Retirement	2	10	(8)
GSCCCA	49	326	(277)
Unclaimed Property		1,328	(1,328)
Police Officers Annuity Fund	37	56	(19)
Total Disbursements	<u>69,352.61</u>	<u>88,782</u>	<u>(19,428)</u>
Net Receipts (Disbursements)	2,748	3,853	(1,105)
Cash, January 1	<u>11,945</u>	<u>8,092</u>	<u>3,853</u>
Cash, December 31	<u>14,693</u>	<u>11,945</u>	<u>2,748</u>

EXHIBIT B