



**Internal Audit Division  
Finance Department  
DeKalb County**

## **PROBATE COURT**

# **2015 AUDIT REPORT**

**July 2016**

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## Finance Department Internal Audit Division

July 1, 2016

The Honorable Judge Jeryl Rosh  
Probate Court  
DeKalb County Courthouse  
Decatur, Georgia 30030

Dear Judge Rosh:

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

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

Conducted by:

Alexis Walton  
Senior 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

Preston Stephens, Interim Assistant Finance Director

Ricxie Flor, Administrative Operations Manager-Probate Court

Claudette Leak, Assistant to the Chief Operating Officer



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

	--DECEMBER 31,--		INCREASE (DECREASE)
	2015	2014	
<b>Assets</b>			
<b>Cash:</b>			
Operating Account	\$ 268,914	\$ 200,682	\$ 68,232
Change Fund	225	225	-
Trust Fund	124,269	141,430	(17,161)
Legal Services Fund	2,519	2,091	428
Sheriff Services Fund	434	895	(461)
Minor Guardian Ad Litem	4,137	7,167	(3,030)
	400,498	352,489	48,008
<b>Liabilities</b>			
Due DeKalb County:			
DeKalb County General Fund	\$ 468	\$ 739	\$ (271)
Change Fund	225	225	-
Legal Services Fund	2,519	2,091	428
Sheriff Services Fund	434	895	(461)
Clerk of Superior Court	1,812	1,436	376
Others	87,099	61,814	25,285
Trust Fund	124,269	141,430	(17,161)
Citations	1,298	4,308	(3,010)
Commissions	58,247	30,790	27,457
Childrens Trust Funds	13,177	4,063	9,114
Minor Guardian Ad Litem	4,137	7,167	(3,030)
Indigent Defense Fund	52	7,425	(7,373)
Georgia Bureau of Investigation	87,093	78,463	8,630
Law Library	967	1,021	(54)
PASP	18,704	10,625	8,079
<b>Total Liabilities</b>	<b>\$ 400,498</b>	<b>\$ 352,489</b>	<b>\$ 48,008</b>

**EXHIBIT "A"**



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

	----- December 31-----		INCREASE (DECREASE)
	2015	2014	
<b>Receipts:</b>			
<b>County Funds:</b>			
Administrator	\$ 8,833	\$ 122,029	\$ (113,196)
Guardianship	9,280	108,545	(99,265)
Executor	16,434	197,385	(180,951)
Years Support	638	16,796	(16,158)
Probate Fees	454,326		454,326
Certified Copies	84,851	119,150	(34,299)
Pistol Licenses	153,333	123,421	29,912
Marriage Licenses	262,596	188,354	74,242
Miscellaneous	4,161	24,240	(20,079)
Photostatic Copies	285	6,541	(6,256)
Clerk of Superior Court	1,763	1,798	(35)
<b>Other:</b>			
Sheriff's Fees	13,087	11,750	1,337
Judge's Retirement Fund	53,180	44,238	8,942
Citations	40,552	42,090	(1,538)
Commissions	68,182	33,479	34,703
Other	18,881	5,950	12,931
Childrens Trust Fund	81,481	66,240	15,241
Human Resources	9,780	16,602	(6,822)
Alternate Dispute Resolution	22,425	16,328	6,097
Indigent Defense Fund	33,285	33,720	(435)
Georgia Bureau Of Investigation	216,350	215,619	731
Law Library	11,082	9,462	1,620
PASP	48,706	39,509	9,197
Legal Services Fund	44,000	33,000	11,000
 Sheriff Services Fund	 22	 -	 22
 Trust Fund	 8,091	 5,497	 2,594
 Minor Guardian Ad Litem	 44,627	 29,750	 14,877
 <b>Total Receipts</b>	<b>\$ 1,710,231</b>	<b>\$ 1,511,490</b>	<b>\$ 198,738</b>



**Disbursements:**

County	995,008	940,229	54,779
Clerk of Superior Court	1,388	1,592	(205)
Other:			
Sheriff's Fees	2,500	1,800	700
Judge's Retirement Fund	51,867	44,231	7,636
Citations	43,562	15,530	28,032
Commissions	40,725	31,575	9,150
Other	7,636	5,758	1,878
Childrens Trust Fund	72,367	66,270	6,097
Human Resources	10,346	16,614	(6,268)
Alternative Dispute Resolution	22,148	16,238	5,910
Indigent Defense Fund	40,658	33,600	7,058
Georgia Bureau Of Investigation	207,720	215,984	(8,264)
Law Library	11,136	8,974	2,162
PASP	40,627	38,016	2,611
Legal Services Fund	43,572	34,200	9,372
Sheriff Services Fund	483	1,000	(517)
Trust Fund	25,252	58,201	(32,949)
Minor Guardian Ad Litem	47,657	27,463	20,194
	<u>1,664,651</u>	<u>1,557,275</u>	<u>107,376</u>
<b>Net Receipts</b>	45,580	(45,785)	91,362
<b>Cash January 1</b>	<u>352,489</u>	<u>398,274</u>	<u>(45,785)</u>
<b>Cash December 31</b>	<u>\$ 398,070</u>	<u>\$ 352,489</u>	<u>\$ 45,580</u>

**EXHIBIT "B"**