



**Internal Audit Division  
Finance Department  
DeKalb County**

**STATE COURT  
TRAFFIC DIVISION**

**2015 ANNUAL AUDIT**

**JUNE 2016**



Internal Audit Division  
Finance Department  
DeKalb County

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STATE COURT  
TRAFFIC DIVISION

2018 ANNUAL AUDIT

JUNE 2018



**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

June 8, 2016

The Honorable Wayne M. Purdom  
State Court of DeKalb County  
DeKalb County Courthouse  
556 N. McDonough St. Ste. 3220  
Decatur, Georgia 30030

Dear Honorable 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 Traffic Division. Our responsibility is to express an opinion on the information based on our audit.

Except as discussed in the following paragraph, 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.

We were unable to obtain sufficient appropriate evidence regarding credit card receipts of approximately \$42,000; nor were we able to satisfy ourselves on the settlement of credit card transactions from credit card processors by using other audit procedures.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding the credit card payments, the accompanying financial statements and exhibits are a satisfactory representation of the fiscal operations and condition of the DeKalb County State Court Traffic Division, 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/CC

cc: Appendix B



### **Appendix A – Acknowledgements**

We would like to take this opportunity to thank State Court management and staff, Treasury, and Accounts Payable division for their assistance during this engagement.

Conducted by:

Camilla Cannon, CGAP  
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

Melanie Wilson, Clerk of Court-State Court

Robert Atkins, Treasurer

Claudette Leak, Assistant to the Chief Operating Officer



**DeKALB COUNTY, GEORGIA  
STATE COURT TRAFFIC DIVISION  
BALANCE SHEET  
December 31, 2015**

	<u>December 31 2015</u>	<u>December 31 2014</u>	<u>Increase (Decrease)</u>
<b>ASSETS</b>			
DEKALB COUNTY - CASH (STATE COURT TRAFFIC)	\$ 903,420	\$ -	\$ 903,420
DEKALB COUNTY - CASH (RECORDER'S COURT)	-	-	-
VICTIM ASSISTANCE FUND	-	-	-
JAIL FUND	-	-	-
ESCROW	819,959	470,046	349,913
CHANGE FUND	1,350	1,350	-
<b>TOTAL ASSETS</b>	<b><u>\$ 1,724,728</u></b>	<b><u>\$ 471,396</u></b>	<b><u>\$ 1,253,332</u></b>
<b>LIABILITIES:</b>			
<b>Due to County Government:</b>			
SPECIAL TAX DISTRICT RECORDER'S COURT	\$ -	\$ -	\$ -
VICTIM ASSISTANCE	-	-	-
JAIL FUND	-	-	-
SPECIAL TAX DISTRICT STATE COURT	499,397	-	499,397
VICTIM ASSISTANCE FUND	43,855	-	43,855
JAIL FUND	87,713	-	87,713
ESCROW	819,959	470,046	349,913
CHANGE FUND	1,350	1,350	-
<b>Total Due to County Government</b>	<b><u>\$ 1,452,274</u></b>	<b><u>\$ 471,396</u></b>	<b><u>\$ 980,878</u></b>
<b>Due to Outside Agencies:</b>			
GSCCCA	190,774	-	190,774
PEACE OFFICERS' ANNUITY	43,602	-	43,602
SHERIFF'S RETIREMENT FUND	10,883	-	10,883
CLERK'S RETIREMENT FUND	9,052	-	9,052
LAW LIBRARY	18,144	-	18,144
<b>Total Due to Outside Agencies</b>	<b><u>272,455</u></b>	<b><u>-</u></b>	<b><u>272,455</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 1,724,728</u></b>	<b><u>\$ 471,396</u></b>	<b><u>\$ 1,253,332</u></b>



**DeKALB COUNTY, GEORGIA  
STATE COURT TRAFFIC DIVISION  
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED DECEMBER 31, 2015**

	<u>December 31 2015</u>	<u>December 31 2014</u>	<u>Increase (Decrease)</u>
<b>RECEIPTS</b>			
<b>Cash:</b>			
DEKALB COUNTY - SPECIAL TAX DISTRICT FUND	\$ 10,451,043	\$ -	\$ 10,451,043
VICTIM ASSISTANCE FUND	448,457	-	448,457
JAIL FUND	969,687	-	969,687
ESCROW	365,701	470,046 <sup>1</sup>	(104,346)
CHANGE FUND	-	1,350 <sup>1</sup>	(1,350)
DUE TO OUTSIDE AGENCIES	<u>2,350,967</u>	<u>-</u>	<u>2,350,967</u>
<b>TOTAL RECEIPTS</b>	<b><u>\$ 14,585,855</u></b>	<b><u>\$ 471,396</u></b>	<b><u>\$ 14,114,459</u></b>
<b>DISBURSEMENTS:</b>			
<b>Due to County Government:</b>			
SPECIAL TAX DISTRICT (RECORDER'S COURT)	\$ 5,717,063	\$ -	\$ 5,717,063
VICTIM ASSISTANCE FUND	79,105	-	79,105
JAIL FUND	230,924	-	230,924
SPECIAL TAX DISTRICT (STATE COURT TRAFFIC)	4,234,584	-	4,234,584
VICTIM ASSISTANCE FUND	325,497	-	325,497
JAIL FUND	651,050	-	651,050
ESCROW	15,788	-	15,788
CHANGE FUND	-	-	-
<b>Due to Outside Agencies:</b>			
GSCCCA	1,422,947	-	1,422,947
PEACE OFFICERS' ANNUITY	330,434	-	330,434
SHERIFF'S RETIREMENT FUND	85,228	-	85,228
CLERK'S RETIREMENT FUND	80,017	-	80,017
LAW LIBRARY	<u>159,886</u>	<u>-</u>	<u>159,886</u>
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$ 13,332,523</u></b>	<b><u>-</u></b>	<b><u>13,332,523</u></b>
<b>NET RECEIPTS</b>	<b>1,253,332</b>	<b>471,396</b>	<b>781,936</b>
<b>CASH, JANUARY 1</b>	<b><u>471,396</u></b>	<b><u>-</u></b>	<b><u>471,396</u></b>
<b>CASH, DECEMBER 31</b>	<b><u>\$ 1,724,728</u></b>	<b><u>\$ 471,396</u></b>	<b><u>1,253,332</u></b>

<sup>1</sup> The prior year balances for the Escrow Fund and Change Fund accounts were added to the financial statement to show the ending balances because of the State Court Traffic Division created pursuant to House Bill 300 (HB 300) signed into law by the Governor on March 3, 2015.