

DeKALB COUNTY, GEORGIA



CLERK OF SUPERIOR COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2010

PREPARED BY
INTERNAL AUDIT DIVISION



Finance-Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

Board of Commissioners

District 1
Elaine Boyer

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

March 17, 2011

Ms. Linda Carter
DeKalb County Clerk of Superior Court
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Ms. Carter:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. 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.

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 and/or exhibits are a satisfactory representation of the fiscal operations and condition of Clerk of Superior Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2010.

Sincerely,

Cornelia Louis
Acting Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

Cc: Richard Stogner, Chief Operating Officer and Executive Assistant

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
December 31, 2010**

	<u>December 31 2010</u>	<u>December 31 2009</u>	<u>Variance</u>
ASSETS:			
Trust Funds	\$ 2,638,176	\$ 4,167,735	\$ (1,529,559)
GPDSC	6,897	6,252	645
Intangible Recording Tax	12,989	111,482	(98,493)
Real Estate Transfer Tax	--	-	(0)
General Operating	1,212	-	1,212
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<hr/>	<hr/>	<hr/>
Subtotal	2,660,719	4,286,913	(1,626,194)
Due from Others	<u>17,751</u> ¹	<u>27,425</u>	<u>(9,674)</u>
Total Assets	<u>\$ 2,678,470</u>	<u>\$ 4,314,339</u>	<u>\$ (1,635,869)</u>
 LIABILITIES			
Trust Funds	\$ 2,655,744	\$ 4,185,304	\$ (1,529,559)
GPDSC	6,897	6,252	645
Intangible Recording Tax	12,988	112,713	(99,725)
Real Estate Transfer Tax	--	-	(0)
General Operating	1,395	8,625	(7,229)
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 2,678,470</u>	<u>\$ 4,314,339</u>	<u>\$ (1,635,869)</u>

¹ Missing funds of \$17,569 from Court Registry 2004 not recovered as of year ended 2010 and other miscellaneous return checks and adjustments.

EXHIBIT "A"

DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2010

	<u>2010</u>	<u>2009</u>	<u>Variance</u>
RECEIPTS			
Trust Fund			
GPDSC	\$ 645	\$ 1,647	\$ (1,001)
Interest Bearing & Escrow	4,164,101	5,281,808	(1,117,707)
Real Estate Transfer Tax	1,731,833	2,177,085	(445,252)
Intangible Recording Tax	9,337,844	11,943,285	(2,605,441)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	3,740,686	3,461,150	279,537
U.C.C	-	15,066	(15,066)
FIFA	-	-	-
Jail Fees	-	1,821	(1,821)
Criminal Fines	590,542	128,756	461,786
(Other - Brain & Spinal Fees)	-	-	-
Total Receipts	<u><u>\$ 19,565,651.16</u></u>	<u><u>\$ 23,010,616</u></u>	<u><u>\$ (3,444,965)</u></u>
DISBURSEMENTS			
Trust Fund			
GPDSC	\$ -	\$ -	\$ -
Interest Bearing & Escrow	5,693,660	4,985,306	708,354
Real Estate Transfer Tax	1,731,833	2,177,085	(445,252)
Intangible Recording Tax			
County	3,537,909	4,540,522	(1,002,613)
State	56,633	72,787	(16,154)
Board of Education	4,275,680	5,516,214	(1,240,534)
City(s)	1,409,444	1,740,784	(331,340)
Other	157,903	75,011	82,893
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	2,602,899	2,589,852	13,047
Criminal:			
Fines	-	-	-
Jail Fund	-	-	-
Sheriff's Services	58,867	59,250	(383)
Clerk's Retirement Fund	102,128	121,837	(19,710)
Sheriff's Retirement Fund	11,790	13,093	(1,303)
Peace Officers' Annuity & Benefit Fund	32,538	7,956	24,582
Child Abuse	12,940	13,935	(995)
Law Library Fund	30,121	34,720	(4,599)
Alternative Dispute Resolution Fund	48,480	57,578	(9,098)
Clerk Cooperative Authority - UCC	20,528	15,825	4,703
Clerk Cooperative Authority - Real Prop	420,797	489,105	(68,308)
Clerk Cooperative Authority - Notary	3,230	5,228	(1,998)
Other	984,527	201,887	782,640
Total Disbursements	<u><u>\$ 21,191,908</u></u>	<u><u>\$ 22,717,974</u></u>	<u><u>\$ (1,526,067)</u></u>
Net Receipts (Disbursements)	(1,626,256)	292,642	(1,918,898)
Cash, January 01	<u>4,286,975</u>	<u>3,994,333</u>	<u>292,642</u>
Cash, December 31	<u><u>\$ 2,660,719</u></u>	<u><u>\$ 4,286,975</u></u>	<u><u>\$ (1,626,256)</u></u>

EXHIBIT "B"