

DeKALB COUNTY, GEORGIA



DEKALB POLICE DEPARTMENT

AUDIT REPORT

2014 DEKALB POLICE PROPERTY ROOM FINANCIALS

**PREPARED BY
INTERNAL AUDIT DIVISION**



**Finance-Division
Internal Audit**

**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

District 6
Kathie Gannon

District 7
Stan Watson

March 20, 2015

James Conroy, Interim Police Chief
DeKalb County Police Department
DeKalb County, Georgia
Tucker, Georgia 30084

Dear Chief Conroy:

We have examined records and reports, counted cash, and performed such tests as deemed necessary to determine the amount of Seized Funds on hand in the DeKalb County Police Department Property Room as of December 31, 2014 and the accuracy of Property Room records relating to the receipt and disbursement of those funds for the calendar year ending December 31, 2014.

In our opinion, the accompanying financial statements and exhibits are satisfactory representations of the operations and condition of the Property Room as of December 31, 2014.

Sincerely,

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

Cc: Board of Commissioners
Zachary Williams, Chief Operating Officer/Executive Assistant
Dr. Cedric L. Alexander, Deputy Chief Operating Officer of Public Safety
Captain Steven Fore, DeKalb County Police Department
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager

**DEKALB COUNTY POLICE DEPARTMENT
POLICE SEIZED FUNDS
BALANCE SHEET - COMPARED
DECEMBER 31, 2014 AND DECEMBER 31, 2013**

	<u>December 31 2014</u>	<u>December 31 2013</u>	<u>Increase / (Decrease)</u>
ASSETS			
Cash in Property Room	<u>\$968,771</u>	<u>\$922,553</u>	<u>\$46,218</u>
Total Assets	<u><u>\$968,771</u></u>	<u><u>\$922,553</u></u>	<u><u>\$46,218</u></u>
LIABILITIES			
Due Others	<u>\$968,771</u>	<u>\$922,553</u>	<u>\$46,218</u>
Total Liabilities	<u><u>\$968,771</u></u>	<u><u>\$922,553</u></u>	<u><u>\$46,218</u></u>

EXHIBIT A

**DEKALB COUNTY POLICE DEPARTMENT
POLICE SEIZED FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - COMPARED
DECEMBER 31, 2014 AND DECEMBER 31, 2013**

	<u>Calendar Year 2014</u>	<u>Calendar Year 2013</u>	<u>Variance</u>
Total Receipts	\$77,299	\$187,642	(\$110,343)
Total Disbursements	<u>(\$31,081)</u>	<u>(\$83,558)</u>	<u>\$52,477</u>
Net Receipts / (Disbursements)	\$46,218	\$104,084	(\$57,866)
Assets January 01	<u>\$922,553</u>	<u>\$818,469</u>	<u>\$104,084</u>
Assets December 31	<u><u>\$968,771</u></u>	<u><u>\$922,553</u></u>	<u><u>\$46,218</u></u>

EXHIBIT B