

DEKALB COUNTY, GEORGIA



MAGISTRATE COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2008

**PREPARED BY
INTERNAL AUDIT DIVISION**

DEKALB COUNTY, GEORGIA



Department of Finance
INTERNAL AUDIT AND LICENSING

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030
Phone 404-371-2977, Fax 404-371-2055

February 26, 2009

The Honorable Chief Magistrate Winston P. Bethel
Magistrate Court of DeKalb County
DeKalb County Courthouse
Decatur, GA 30030

Dear Honorable Chief Judge Bethel:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2008. These financials are the responsibility of the Magistrate 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 the Magistrate Court of DeKalb County, being reasonably free of material discrepancies and deficiencies as of December 31, 2008.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Eugene O'Mard', is written above the typed name.

Eugene O'Mard
Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

Cc: Betty Sanders, Clerk of Magistrate Court
Dr. Michael J. Bell, Chief Financial Officer

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
BALANCE SHEET
DECEMBER 31, 2008 AND 2007 - COMPARED**

	—December 31—		INCREASE
	2008	2007	(DECREASE)
Assets:			
Cash:			
Civil Division	\$ 9,949	\$ 32,244	\$ (22,296)
Criminal Division	3,676	6,278	(2,602)
Change Fund	750	750	0
Total Assets	\$ 14,375	\$ 39,272	\$ (24,898)
Liabilities:			
Due to County Government:			
General Fund/Victim Assistance	\$ 3,194	\$ 4,790	\$ (1,596)
Jail Fund	63	256	(193)
Sheriff's Service	75	25	50
Change Fund	750	750	0
Due to Outside Funds:			
Peace Officer's Annuity	39	164	(126)
Sheriff's Retirement	16	56	(40)
State Penalty Assessments	63	256	(193)
Superior Ct. Clerk Retirement	14	49	(35)
G.S.C.C.C.A (POPIDF)/Joshua's Law	63	277	(214)
Due to Others:			
Trust Funds Under Court Order	10,099	32,394	(22,296)
Restitution	0	255	(255)
Total Liabilities	\$ 14,375	\$ 39,272	\$ (24,898)

**DEKALB COUNTY, GEORGIA
MAGISTRATE COURT
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2008 AND 2007 - COMPARED**

	-DECEMBER 31-		INCREASE (DECREASE)
	2008	2007	
Receipts:			
Civil Trust Principal (Trust Received)	\$ 34,376	\$ 35,831	\$ (1,455)
Civil Court Costs	1,140,949	1,056,934	84,015
Criminal Fines and Costs	47,977	67,783	(19,806)
Restitution	7,809	9,190	(1,381)
Supervisory Fees	118	300	(182)
Superior Court Clerk Retirement Fund	247	620	(373)
TOTAL RECEIPTS	\$ 1,231,476	\$ 1,170,657	\$ 60,818
Disbursements:			
To County Government:			
General Fund:			
Civil Division(DeKalb Cnty Gen Fund)	\$ 314,994	\$ 293,201	\$ 21,794
Criminal Division(DeKalb Cnty Gen Fund)	42,822	53,434	(10,612)
Jail Fund	1,458	2,433	(975)
State Court Suit Service (Civil)	371,950	302,500	69,450
Sheriff's Service	725	1,549	(824)
Supervisory Fee	118	300	(182)
Victim Assistance Fund	691	1,165	(474)
To Outside Funds:			
Peace Officer's Annuity	888	1,766	(878)
Sheriff's Retirement	328	748	(420)
Library Fund (Civil)	-	14,906	(14,906)
Magistrate Retirement Fund of GA	47,487	46,398	1,089
Clerk's Retirement	551	584	(33)
State Penalty Assessments	1,458	2,433	(975)
Alternate Dispute Resolution	113,700	111,795	1,905
Superior Ct. Clerk Retirement Fund	15,442	15,557	(115)
Volunteer Lawyers (Civil)	45,480	44,718	762
Peace Officer & Proces. Ind. Def. Fund/POPIDF/G.S.C.C.A	228,848	225,942	2,907
Joshua's Law/Driver's Educ./t/b paid to GSCCCA	64	155	(90)
To Others:			
Trust Funds Under Court Order	57,077	27,841	29,236
Transfer Fees	4,080	3,700	380
Restitution	8,064	9,190	(1,126)
Refunds & Professional Fees	147	637	(490)
TOTAL DISBURSEMENTS	\$ 1,256,373	\$ 1,160,952	\$ 95,421
NET RECEIPTS	\$ (24,897)	9,706	(34,603)
CASH, JANUARY 1	\$ 39,272	29,567	9,705
CASH, DECEMBER 31	\$ 14,375	\$ 39,272	\$ (24,898)