



# DeKalb County

1300 Commerce Drive, Decatur, Georgia 30030  
(404) 687-3735  
Fax (404) 371-2055



Department of Finance

Internal Audit and Licensing

March 12, 2009

To: The Honorable Judge Jeryl Debra Rosh, Probate Court  
From: Deputy Director of Finance, Internal Audit & Licensing  
Subject: Probate Court  
Re: 2008 Management Report

## General Information

Internal Audit has reviewed the financial records of Probate Court for the period beginning January 1, 2008 and ending December 31, 2008. These records are summarized in our annual audit report on Probate Court. The deficiency and recommendation herein address financial operations of Probate Court.

## Comment- Uncleared Transactions – Checks and Payments

Probate Court had items titled "General Journal" dated November 1, 2006 listed on its December 31, 2008 bank reconciliation prepared by an outside accountant that did not show any payee names and check numbers. Probate Court's bookkeeper informed us that they represented outstanding checks. However, the bookkeeper was unable to identify the payees of those outstanding checks.

## Recommendation

Probate Court's Management should identify the related payees that correspond to each amount on the listing of uncleared transactions dated November 1, 2006. Additionally, Probate Court should determine if any of those checks should be voided, payments should be stopped or checks should be escheated to the State of Georgia.

  
Eugene O'Mard

EO/AL

Cc: Dr. Michael J. Bell, Chief Financial Officer