

DeKALB COUNTY, GEORGIA



PROBATE COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2009

**PREPARED BY
INTERNAL AUDIT DIVISION**

DeKalb



County

1300 Commerce Drive, Decatur, Georgia 30030

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Department of Finance

Internal Audit and Licensing

March 12, 2010

TO: The Honorable Judge Jeryl D. Rosh, Chief Judge of Probate Court

FROM: Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: Probate Court

RE: 2009 Management Report

General Information

Internal Audit has examined the financial records of Probate Court for the period beginning January 1, 2009 and ending December 31, 2009. These records are summarized in our annual audit report on Probate Court. The deficiency and recommendations herein address the financial operations of Probate Court.

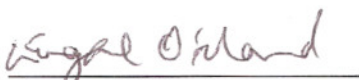
Deficiency

Probate Court has a contract with an Accounting Firm (Tarpley & Underwood) to reconcile their bank accounts on a monthly basis. Internal Audit observed that the bank reconciliations were not completed on a monthly basis.

Recommendation

Per the contract, we recommend that Probate Management Staff require the accounting firm to perform the bank reconciliations on a monthly basis.

Alternatively, due to the current budget constraints, Probate Management Staff might consider having one of its staff members utilize a computer software such as Quick Books or Quicken to prepare the monthly bank reconciliation.


Eugene O'Mard

EO/AW

Cc: Keith Barker, Chief Operating Officer / Executive Assistant
Dr. Michael J. Bell, Chief Financial Officer



DeKalb County

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Department of Finance

Internal Audit and Licensing

March 12, 2010

The Honorable Judge Jeryl Debra Rosh
Probate Court of DeKalb County
DeKalb County Courthouse
Decatur, Georgia 30030

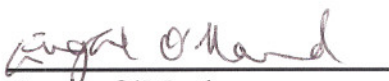
Judge Jeryl Debra Rosh:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2009. These financials are the responsibility of the Probate 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 satisfactory representations of the fiscal operations and condition of the DeKalb County Probate Court, being reasonably free of material discrepancies and deficiencies as of December 31, 2009.

Sincerely,



Eugene O'Mard

Deputy Director of Finance, Internal Audit & Licensing
DeKalb County, Georgia

Cc: Keith Barker, Chief Operating Officer / Executive Assistant
Dr. Michael J. Bell, Chief Financial Officer

DEKALB COUNTY, GEORGIA
PROBATE COURT
BALANCE SHEET
DECEMBER 31, 2009 AND 2008 - COMPARED

	---DECEMBER 31,---		INCREASE
	2009	2008	(DECREASE)
Assets			
Cash:			
Operating Account	\$ 137,599	\$ 154,382	\$ (16,783)
Change Fund	225	225	-
Trust Fund	212,066	250,102 ¹	(38,036)
Legal Services Fund	2,884	4,874	(1,990)
Sheriff Services Fund	7,073	1,205	5,868
Minor Guardian Ad Litem	7,911	8,234	(323)
	<u>367,758</u>	<u>419,022</u>	<u>(51,264)</u>
Liabilities			
Due DeKalb County:			
DeKalb County General Fund	\$ 31,106	\$ 53,000	\$ (21,894)
Change Fund	225	225	-
Legal Services Fund	2,884	4,874	(1,990)
Sheriff Services Fund	7,073	1,205	5,868
Clerk of Superior Court	1,480	2,198	(718)
Others	19,546	14,182	5,364
Trust Fund	212,066	250,102 ¹	(38,036)
Citations	4,236	7,298	(3,062)
Commissions	20,615	17,740	2,875
Childrens Trust Funds	2,280	1,980	300
Minor Guardian Ad Litem	7,911	8,234	(323)
Indigent Defense Fund	10,275	10,650	(375)
Georgia Bureau of Investigation	47,444	46,740	704
Law Library	616	592	24
	<u>367,758</u>	<u>419,022</u>	<u>(51,264)</u>
Total Liabilities	<u>\$ 367,758</u>	<u>\$ 419,022</u>	<u>\$ (51,264)</u>

¹ Prior year 2008 was restated by \$172,602 due to duplication of a Missing Heirs account.

DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2008 - COMPARED

Receipts:

County Funds:

	----- December 31-----		INCREASE (DECREASE)
	2009	2008	
Administrator	\$ 127,481	\$ 121,480	\$ 6,001
Guardianship	117,899	126,533	(8,635)
Executor	153,679	171,662	(17,983)
Years Support	13,146	16,620	(3,474)
Certified Copies	71,028	79,405	(8,377)
Pistol Licenses	77,701	73,565	4,136
Marriage Licenses	113,530	116,323	(2,793)
Miscellaneous	14,335	20,161	(5,826)
Fingerprints	-	-	-
Photostatic Copies	2,404	3,360	(956)
Clerk of Superior Court	2,198	2,531	(333)

Other:

Sheriff's Fees	6,249	6,325	(76)
Judge's Retirement Fund	43,102	44,449	(1,347)
Citations	37,990	43,830	(5,840)
Commissions	36,875	37,673	(798)
Other	4,418	4,438	(20)
Childrens Trust Fund	70,350	71,730	(1,380)
Human Resources	16,323	15,641	682
Alternate Dispute Resolution	16,058	18,300	(2,243)
Indigent Defense Fund	34,290	39,270	(4,980)
Georgia Bureau Of Investigation	146,997	100,058	46,939
Law Library	6,549	7,581	-1032

Legal Services Fund	25,000	18,750	6,250
Sheriff Services Fund	6,500	1,500	5,000
Trust Fund	12,439	53,924	(41,485)
Minor Guardian Ad Litem	43,000	52,750	(9,750)

Total Receipts	<u>\$ 1,199,539</u>	<u>\$ 1,247,858</u>	<u>\$ (48,316)</u>
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DEKALB COUNTY, GEORGIA
PROBATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2008 - COMPARED

	----- December 31-----		INCREASE (DECREASE)
	2009	2008	
Disbursements:			
County	713,096	728,506	(15,410)
Clerk of Superior Court	2,916	2,391	525
Other:			-
Sheriff's Fees	479	425	54
Judge's Retirement Fund	43,208	44,256	(1,048)
Citations	40,930	38,520	2,410
Commissions	34,000	33,760	240
Other	5,030	5,730	(700)
Childrens Trust Fund	70,050	71,445	(1,395)
Human Resources	15,738	15,447	291
Alternative Dispute Resolution	16,331	18,060	(1,730)
Indigent Defense Fund	34,665	35,415	(750)
Georgia Bureau Of Investigation	146,294	83,842	62,452
Law Library	6,525	7,284	(759)
Legal Services Fund	26,991	22,356	4,635
Sheriff Services Fund	757	425	332
Trust Fund	50,474	97,114	(46,640)
Minor Guardian Ad Litem	43,324	55,825	(12,501)
Total Disbursements	<u>1,250,806</u>	<u>1,260,801</u>	<u>(9,995)</u>
Net Receipts	(51,264)	(12,943)	(38,321)
Cash January 1	<u>419,022</u>	<u>431,965</u>	<u>(12,943)</u>
Cash December 31	<u><u>\$ 367,758</u></u>	<u><u>\$ 419,022</u></u>	<u><u>\$ (51,264)</u></u>