

DeKALB COUNTY, GEORGIA



LAW LIBRARY

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 10, 2011

Ms. Cathy W. McCumber, Treasurer/Court Administrator
DeKalb County Law Library
DeKalb County Courthouse
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. These financials are the responsibility of the Law Library'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 DeKalb County Law Library Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2010.

Sincerely,

Cornelia Louis
Acting Deputy Director of Finance-Internal Audit & Licensing

cc: Richard Stogner, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Finance Director/Chief Financial Officer

**DEKALB COUNTY, GEORGIA
LAW LIBRARY
BALANCE SHEET
DECEMBER 31, 2010 AND 2009 - COMPARED**

	December 31,		INCREASE
	<u>2010</u>	<u>2009</u>	<u>(DECREASE)</u>
<u>ASSETS</u>			
Cash:			
Operating Account	\$ 210,042	199613	\$ 10,429
Savings/Other	-	65451	(65,451)
CD's	383	100992	(100,609)
Accounts Receivable:			
Due From:			
Superior Court	1,850	2516	(666)
State Court	1,752	9566	(7,814)
Probate Court	508	568	(60)
Others	100,609		100,609
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 315,144</u>	<u>\$ 378,706</u>	<u>\$ (63,564)</u>
 <u>LIABILITIES</u>			
Accounts Payable	\$ 11,359	70443	\$ (59,084)
Fund Balance	303,785	207270	96,515
CD		100992	
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 315,144</u>	<u>\$ 378,705</u>	<u>\$ 37,431</u>

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDING DECEMBER 31, 2010 AND 2009 - COMPARED**

	<u>2010</u>	<u>2009</u>	<u>INCREASE (DECREASE)</u>
<u>REVENUES</u>			
Superior Court	\$ 29,610	\$ 34,720	\$ (5,110)
State Court	42,504	118,582	(76,078)
Probate Court	5,882	6,529	(647)
Interest	538	1,953	(1,415)
Miscellaneous	74,075	6,166	67,909
Total Revenues	<u>\$ 152,609</u>	<u>\$ 167,950</u>	<u>\$ (15,341)</u>
<u>EXPENDITURES</u>			
Salary - Librarian	72,058	83,167	(11,109)
Salary - Taxes and Benefits	2,001	2,124	(123)
Reference Materials	60,123	63,671	(3,548)
Supplies and Equipment	9,307	3,113	6,194
Miscellaneous	947	532	415
Total Expenditures	<u>\$ 144,435</u>	<u>\$ 152,607</u>	<u>\$ (8,171)</u>
Net Revenue	8,174	15,343	(7,170)
Fund Balance, January 1	295,613	280,270	15,343
Fund Balance, December 31	<u>\$ 303,787</u>	<u>\$ 295,613</u>	<u>\$ 8,173</u>

EXHIBIT "B"