

DeKALB COUNTY, GEORGIA



CLERK OF SUPERIOR COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2013

**PREPARED BY
INTERNAL AUDIT DIVISION**



**Finance Department
Internal Audit & Licensing**

**Interim Chief Executive
Officer**

Lee May

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

August 27, 2014

Ms. Debra DeBerry
DeKalb County Clerk of Superior Court
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Ms. DeBerry:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2013. These financials are the responsibility of the Clerk of Superior 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 Clerk of Superior Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2013.

Sincerely,

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

Cc: Zachary Williams, Chief Operating Officer/Executive Assistant
Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
December 31, 2013**

	<u>December 31 2013</u>	<u>December 31 2012</u>	<u>Variance</u>
ASSETS:			
Trust Funds	\$ 3,300,531	\$ 2,670,482	\$ 630,049
GSCCCA	7,945	6,902	1,043
Intangible Recording Tax	593	19,174	(18,582)
Real Estate Transfer Tax	(0)	-	(0)
General Operating	264,016	43,156	220,860
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<u>3,574,529</u>	<u>2,741,160</u>	<u>833,369</u>
Subtotal			
Due from Others	<u>41,204</u>	<u>17,595</u>	<u>23,609</u>
Total Assets	<u><u>\$ 3,615,733</u></u>	<u><u>\$ 2,758,755</u></u>	<u><u>\$ 856,978</u></u>

LIABILITIES

Trust Funds	\$ 3,318,098	\$ 2,688,050	\$ 630,048
GSCCCA	7,945	6,902	1,043
Intangible Recording Tax	593	19,174	(18,581)
Real Estate Transfer Tax	23,636	-	23,609
General Operating	264,016	43,156	220,860
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	<u>3,615,733</u>	<u>2,758,755</u>	<u>856,978</u>
Total Liabilities	<u><u>\$ 3,615,733</u></u>	<u><u>\$ 2,758,755</u></u>	<u><u>\$ 856,978</u></u>

¹ Missing funds of \$17,568.77 from Court Registry 2004 not recovered as of year ended 2013 and other miscellaneous adjustments.

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2013**

	<u>2013</u>	<u>2012</u>	<u>Variance</u>
RECEIPTS			
Trust Fund			
GSCCCA	\$ 1,043	\$ 2	\$ 1,040
Interest Bearing & Escrow	5,366,132	1,932,173	3,433,959
Real Estate Transfer Tax	4,028,643	3,029,865	998,777
Intangible Recording Tax	13,962,216	12,396,683	1,565,533
Due DeKalb Co - Gen Operating			
Clerk Costs	4,859,877	4,923,132	(63,256)
U.C.C	-	-	-
FIFA	-	-	-
Jail Fees	-	-	-
Criminal Fines	495,014	492,724	2,290
(Other - Brain & Spinal Fees)	-	-	-
Total Receipts	<u>\$ 28,712,923</u>	<u>\$ 22,774,580</u>	<u>\$ 5,938,343</u>
DISBURSEMENTS			
Trust Fund			
GSCCCA	\$ -	\$ -	\$ -
Interest Bearing & Escrow	4,736,084	1,472,496	3,263,588
Real Estate Transfer Tax	4,028,642	3,029,865	998,777
Intangible Recording Tax			
County	5,877,662	5,225,700	651,962
State	63,982	67,596	(3,614)
Board of Education	5,751,313	5,127,141	624,171
City(s)	2,221,653	1,956,278	265,375
Other	66,188	11,482	54,706
Due DeKalb Co - Gen Operating			
Clerk Costs	2,724,237	2,883,927	(159,690)
Criminal:			
Fines	-	-	-
Jail Fund	-	-	-
Sheriff's Services	60,813	68,813	(8,000)
Clerk's Retirement Fund	114,272	108,212	6,061
Sheriff's Retirement Fund	11,294	12,774	(1,479)
Peace Officers' Annuity & Benefit Fund	25,663	34,150	(8,487)
Child Abuse	11,735	9,440	2,295
Law Library Fund	30,226	32,009	(1,783)
Alternative Dispute Resolution Fund	42,195	45,525	(3,330)
Clerk Cooperative Authority - UCC	24,465	20,570	3,895
Clerk Cooperative Authority - Real Prop	541,030	530,305	10,725
Clerk Cooperative Authority - Notary	5,432	5,898	(466)
Other	1,542,667	1,672,567	(129,900)
Total Disbursements	<u>\$ 27,879,554</u>	<u>\$ 22,314,748</u>	<u>\$ 5,564,806</u>
Net Receipts (Disbursements)	833,369	459,832	373,538
Cash, January 01	<u>2,741,160</u>	<u>2,281,327</u>	<u>459,832</u>
Cash, December 31	<u>\$ 3,574,529</u>	<u>\$ 2,741,160</u>	<u>\$ 833,369</u>

EXHIBIT "B"