



**Internal Audit Division
Finance Department
DeKalb County**

STATE COURT

2015 AUDIT REPORT

APRIL 2016

Page intentionally left blank



**Finance Department
Internal Audit Division**

**Interim Chief
Executive Officer**

Lee May

**Board of
Commissioners**

District 1
Nancy Jester

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Mereda Davis Johnson

District 6
Kathie Gannon

District 7
Vacant

April 5, 2016

The Honorable Wayne M. Purdom
State Court of DeKalb County
DeKalb County Courthouse
556 N. McDonough St., Ste.270
Decatur, Georgia 30030

Dear Judge Purdom:

The fiscal books, record and other pertinent documents were examined for the year ended December 31, 2015. These financials are the responsibility of the State Court's management. Our responsibility is to express an opinion on the information based on our audit.

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 exhibits are a satisfactory representation of the fiscal operations and condition of the DeKalb County State Court, being reasonably free of material discrepancies and deficiencies as of December 31, 2015.

Sincerely,

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

CL/KRW

cc: Appendix B



Appendix A – Acknowledgements

We would like to take this opportunity to thank the Magistrate Court management and staff of all the participating departments for their assistance during this engagement.

Conducted by:

Kimberly R. Wells
Principal Auditor
Finance Department - Internal Audit Division

Reviewed by:

Cornelia Louis
Deputy Director of Finance
Finance Department - Internal Audit Division



APPENDIX B – DISTRIBUTION LIST

This report has been distributed to the following individuals:

DeKalb County Board of Commissioners

Lee May, Interim Chief Executive Officer

Zachary L. Williams, Chief Operating Officer/ Executive Assistant

Claudette Leak, Assistant to the Chief Operating Officer

Preston Stephens, Interim Assistant Finance Director

Melanie F. Wilson, Clerk of State Court



**STATE COURT
2016 FINANCIALS & AUDIT REPORT
APRIL 2016**

**DEKALB COUNTY, GEORGIA
STATE COURT
BALANCE SHEET
DECEMBER 31, 2015 AND 2014 - COMPARED**

	- December 31 -		Increase
	2015	2014	(Decrease)
Assets:			
Cash:			
Civil Division	\$ 513,503	\$ 1,027,520	\$ (514,016)
Civil Division-E-Filings	14,046	2,205	11,841
Criminal Division (Jury)	703,417	674,790	28,627
State Court Traffic Division (fka Recorder's Court)*	638,195	-	638,195
Fidelity Bank	-	-	-
Change Fund	1,850	1,850	-
Total Assets	\$ 1,871,011	\$ 1,706,364	\$ 164,647
Liabilities:			
Due to County Government:			
General Fund	\$ 87,419	\$ 75,518	\$ 11,902
Jail Fund	8,331	8,235	96
Victim Assistance Fines	4,722	4,645	77
Supervisory Fee	40,758	54,345	(13,587)
Work Release Program	839	660	179
Drug Assessment Fund	9,825	12,793	(2,969)
Probation User Fee	4,470	5,152	(682)
Urine Test Fee	1,502	928	574
Solicitor's Pre-Trial Diversion Program	31,800	20,670	11,130
Change Fund	1,850	1,850	-
Cost Transferred to Trust	-	-	-
Due to Outside Funds:			
Peace Officer's Annuity	4,712	4,304	408
Sheriff's Retirement	462	484	(22)
GSCCCA-State Penalty Assessments (PAPOTA)	6,971	6,766	204
DeKalb Volunteer Lawyers Assoc. (DVLA)	-	-	-
Law Library Fund/Treasurer Law Library	1,338	1,367	(29)
Clerk's Retirement Fund	-	-	-
Crime Victim Fund	966	1,346	(380)
Alternative Dispute Resolution (ADR)	-	-	-
DUI Program	16,052	16,772	(720)
Public Defender's Fee	62	106	(44)
GSCCCA-Interest Earned	22	17	5
GSCCCA-Judicial Operation Fund Fee (JOF)	-	-	-
GSCCCA-Brain & Spinal Injury Trust Fund	1,761	2,748	(987)
GSCCCA-Crime Lab Fees/One-Time Probation	593	1,039	(446)
Dept of Public Safety-GSP-Motorcycle Unit	-	80	(80)
Superior Crt. Clerk Retirement	550	622	(72)
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	7,917	8,049	(132)
GSCCCA-Joshua's Law/Driver's Ed.	1,083	1,331	(248)
Due to Others:			
Trust Funds Under Court Order (includes Paternity Testing)	984,765	1,474,333	(489,567)
Restitution	-	-	-
Civil Division-E-Filings	14,046	2,205	11,841
State Court Traffic Division (fka Recorder's Court)*	638,195	-	638,195
Fidelity Bank	-	-	-
Total Liabilities	\$ 1,871,011	\$ 1,706,364	\$ 164,647

*For auditing purposes, only summary amounts of the State Court Traffic Division deposited and disbursements through State Court (Jury) are reflected in this Trust & Agency audit report. Detail receipts and disbursement are accounted for under a separate Trust & Agency audit report for the State Court Traffic Division. The receipts and disbursements captured for State Court Traffic (fka Recorder's Court) **does not** reflect all receipts and disbursements reported in the State Court State Court Traffic Division financials.



**DEKALB COUNTY, GEORGIA
STATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014 - COMPARED**

	--December 31--		Increase (Decrease)
	2015	2014	
Receipts:			
Trust Principal (including Paternity Testing)	\$ 2,045,972	\$ 3,141,395	\$ (1,095,423)
Civil Court Costs	1,383,441	1,471,423	(87,982)
Civil Court Costs-(E-Fileings)	122,908	15,140	107,769
Criminal Fines and Costs	1,494,726	1,366,376	128,349
Restitution	3,281	9,667	(6,386)
State Penalty Assessments	89,928	85,520	4,407
Supervisory Fees	638,733	646,120	(7,387)
Brain & Spinal Injury Trust Fund	37,225	31,984	5,241
Crime Lab Fees	15,093	12,889	2,204
Superior Ct. Clerk Retirement Fund	7,273	7,047	226
Work Release Fund	9,852	7,397	2,455
DUI Program	169,387	201,268	(31,880)
Urine Test Fee	13,225	15,004	(1,780)
Probation User Fee	67,269	65,182	2,087
Solicitor's Pre-Trial Diversion Program	317,998	293,429	24,569
Photo Cost PR	1,427	760	667
Joshua's Law/Driver's Education Fund	15,359	17,820	(2,461)
Public Defender's Fee	2,250	3,006	(756)
Dept of Public Safety-GSP-Motorcycle Unit	1,884	16,797	(14,913)
Treasurer of Law Library	17,644	11,147	6,497
Change Fund	-	-	-
State Court Traffic Division (fka Recorder's Court)*	7,247,021	-	7,247,021
Other/Misc. ⁽¹⁾	300	18,931	(18,631)
Total Receipts	\$ 13,702,194	\$ 7,438,302	\$ 6,263,892

*For auditing purposes, only summary amounts of the State Court Traffic Division deposited and disbursements through State Court (Jury) are reflected in this Trust & Agency audit report. Detail receipts and disbursement are accounted for under a separate Trust & Agency audit report for the State Court Traffic Division. The receipts and disbursements captured for State Court Traffic (fka Recorder's Court) does not reflect all receipts and disbursements reported in the State Court State Court Traffic Division financials.

Other/Misc.⁽¹⁾ - adjusting entries



**STATE COURT
2016 FINANCIALS & AUDIT REPORT
APRIL 2016**

**DEKALB COUNTY, GEORGIA
STATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014 - COMPARED**

	--December 31--		Increase (Decrease)
	2015	2014	
Disbursements:			
To County Government:			
General Fund:			
Civil Division	\$ 852,088	\$ 906,871	\$ (54,783)
Criminal Division	922,267	852,775	69,492
Jail Fund	115,563	107,674	7,889
Victim Assistance	57,050	46,357	10,693
Supervisory Fee	652,320	648,749	3,571
Work Release Program	9,673	7,117	2,556
Drug Assessment Fund	156,936	127,166	29,770
Probation User Fee	67,951	65,271	2,680
Urine Test Fee	12,651	16,201	(3,550)
Solicitor's Pre-Trial Diversion Program	306,868	296,559	10,309
To Outside Funds:			
Peace Officer's Annuity	62,063	60,018	2,045
Sheriff's Retirement	5,932	5,650	282
GSCCCA-State Penalty Assessments (PAPOTA)	88,448	82,201	6,248
DeKalb Volunteer Lawyers (D.V.L.A.)	9,912	10,774	(862)
Law Library Fund/Treasurer of Law Library	37,573	26,324	11,249
Clerk's Retirement Fund	596	678	(83)
GSCCCA-Crime Victim Fund	16,994	16,441	553
Alternative Dispute Resolution (ADR)	43,135	40,403	2,733
DUI Program	170,107	197,396	(27,288)
Public Defender's Fee	2,294	3,454	(1,160)
GSCCCA-Interest Earned	328	205	123
GSCCCA-Judicial Operations Fund	372,300	404,175	(31,875)
GSCCCA-Brain & Spinal Injury Trust Fund	38,212	31,053	7,159
GSCCCA-Crime Lab Fees/One Time Probation Fee	15,539	12,512	3,027
Department of Public Safety-GSP-Motorcycle Unit	1,964	16,717	(14,753)
Superior Ct. Clerk Retirement	17,257	17,606	(349)
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	190,398	185,840	4,557
GSCCCA-Joshua's Law/Driver's Education Fund	15,607	17,486	(1,879)
To Others:			
Trust Funds Under Court Order	2,535,497	3,028,556	(493,059)
Civil Court Costs-(E-Filings)	111,067	12,935	98,133
Cost Transferred to Trust	-	-	-
Miscellaneous/Cost Disbursed	35,552	24,486	11,066
Refund of Costs	1,259	982	277
Restitution	3,281	10,238	(6,957)
Other/Misc Adjustments:			
Change Fund*	-	-	-
State Court Traffic Division (fka Recorder's Court)*	6,608,826	-	6,608,826
Other/Misc. ⁽¹⁾	42	-	42
Total Disbursements	\$ 13,537,548	\$ 7,280,867	\$ 6,256,680
Net Receipts	164,647	157,435	7,212
Cash, January 1	\$ 1,706,364	\$ 1,548,930	\$ 157,435
Cash, December 31	\$ 1,871,011	\$ 1,706,364	\$ 164,647

*For auditing purposes, only summary amounts of the State Court Traffic Division deposited and disbursements through State Court (Jury) are reflected in this Trust & Agency audit report. Detail receipts and disbursement are accounted for under a separate Trust & Agency audit report for the State Court Traffic Division. The receipts and disbursements captured for State Court Traffic (fka Recorder's Court) does not reflect all receipts and disbursements reported in the State Court State Court Traffic Division financials.

Other/Misc.⁽¹⁾ - adjusting entries