



**Internal Audit Division
Finance Department
DeKalb County**

**SUPERIOR COURT ADMINISTRATION
ALTERNATIVE DISPUTE RESOLUTION**

2015 AUDIT REPORT
(Restated)

JULY 2016

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Finance Department Internal Audit Division

Interim Chief
Executive Officer

Lee May

Board of
Commissioners

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Nancy Jester

District 2
Jeff Rader

District 3
Larry Johnson

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Sharon Barnes Sutton

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District 7
Vacant

July 15, 2016

The Honorable Chief Judge Tangela Barrie
DeKalb County Alternative Dispute Resolution Program (ADR)
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Chief Judge Barrie:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2015. These financials are the responsibility of the ADR'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 Alternative Dispute Resolution Trust, being reasonably free of material discrepancies and deficiencies as of December 31, 2015.

As discussed in the note to the financial statements (page 6), the 2015 financial statements have been restated to correct a prior year misstatement. Our opinion is not modified with respect to this matter.

Sincerely,

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

cc: Appendix B



Appendix A – Acknowledgements

We would like to take this opportunity to thank the DeKalb County Alternative Dispute Resolution Trust management and Superior Court Administration staff for their assistance during this engagement.

Conducted by:

Gloria Evans, CPA
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

Preston Stephens, Interim Assistant Finance Director

Cathy McCumber, Secretary/Treasurer- ADR Trust Fund

Claudette Leak, Assistant to the Chief Operating Officer



**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
BALANCE SHEET
DECEMBER 31, 2015 AND 2014 - COMPARED**

	2015 (Restated)	2014	Increase (Decrease)
ASSETS			
Sun Trust Bank			
DeKalb ADR Trust Fund XX7057	193,948	72,714	121,234
Fidelity			
ADR Trust Fund-Savings	216,892	216,567	325
ADR Trust Fund CD XX0461	172,812	170,932	1,880
ADR Trust Fund Money MKT XX2906	145,315	144,953	362
Account Receivables			
State Court	4,320	2,738	1,583
Magistrate Court	42,170	30,315	11,855
Superior Court-Clerk	4,743	3,278	1,465
Probate Court	2,153	1,185	968
Law Library	-	3,938	(3,938)
TOTAL ASSETS	<u>782,351</u>	<u>646,618</u>	<u>135,733</u>
LIABILITIES & FUND BALANCE			
AP-Due To DeKalb County	291,104	136,411	154,693
Fund Balance	491,247	510,207	(18,959)
TOTAL LIABILITIES & FUND BALANCE	<u>782,351</u>	<u>646,618</u>	<u>135,733</u>

EXHIBIT "A"

Accompanying note is an integral part of these financial statements.



**DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014 - COMPARED**

	2015 (Restated)	2014	Increase (Decrease)
Revenues			
State Court	39,135	40,403	(1,268)
Magistrate Court	418,033	373,635	44,398
Superior Court-Clerk	51,075	39,053	12,023
Probate Court	20,295	16,290	4,005
Law Library	-	3,938	(3,938)
Fidelity Fund Savings XX3490	325	325	0
Fidelity CD XX0461	1,880	2,028	(148)
Fidelity Money MKT XX2906	362	429	(67)
Bank Analysis Fee Refunds Suntrust 7057	12		12
Mediation Cancellation Sanction Fee	150		150
Total Transfer and interest	<u>531,267</u>	<u>476,099</u>	<u>55,168</u>
			-
Expenditures			
Due to DeKalb County-Expenses	564,345	464,867	99,478
Bond Renewal	1,775	1,775	-
Bank Analysis & New Check Fee	12	4	8
Miscellaneous-Supplies	-	37	(37)
Dispute Resolution Center Coverage	20,401	45,775	(25,374)
Total Expenditures	<u>586,533</u>	<u>512,458</u>	<u>74,075</u>
Current year increase/decrease	(55,266)	(36,360)	(18,907)
Fund Balance, January 1	510,207	546,566	(36,360)
Prior Year Adjustment	36,307		36,307
Fund Balance, December 31	<u>491,247</u>	<u>510,207</u>	<u>(18,959)</u>

EXHIBIT "B"

Accompanying note is an integral part of these financial statements.



DEKALB COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION TRUST FUND
NOTE TO FINANCIAL STATEMENTS

Note: The ADR Trust Fund's 2010 Due to County payables balance reported as \$176,926 should have been \$140,619. The 2015 financial statements have been restated to reflect the correction.

	2015 Before Adjustment	Correction DR (CR)	2015 After Adjustment
LIABILITIES & FUND BALANCE			
AP-Due To DeKalb County	(327,410.95)	36,306.95	(291,104.00)
Fund Balance	(454,940.23)	(36,306.95)	(491,247.18)
TOTAL LIABILITIES & FUND BALANCE	(782,351.18)	-	(782,351.18)