



Columbus Consolidated Government

Georgia's First Consolidated Government

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Final Report Transition Audit of Probate Court January 30, 2013

AUDIT AUTHORIZATION

Mayor Tomlinson requested a transition audit of the Probate Court and it was approved in Resolution # 334-12 on November 27, 2012 by City Council.

BACKGROUND/HISTORY

A transition audit of the Probate Court was performed due to the expiration of term of Probate Judge, Julia W. Lumpkin. The scope of the audit included a review and verification of the fixed assets of the Probate Court and the review of court collections and expenditures for the first six months of FY 2013, the cash handling procedures, bank account reconciliations, and the management of estate trust funds held by the court. Such audits are routinely performed when elected officials, executives, or department heads terminate their employment or service with the Columbus Consolidated Government.

A. FIXED ASSETS

COMPLAINT/ISSUE

Are all fixed assets assigned to the Probate Court accounted for based on listings provided by the City's Accounting Division?

AUDIT PROCESS

The audit process consisted of requesting a copy of the fixed asset listing for the Probate Court from the City's Accounting Division Finance Department. Listed items are physically verified by the auditor.

FINDINGS

The fixed asset listing did not reflect any items as the court does not have any asset items with a value exceeding the City's asset capitalization threshold.

RECOMMENDATIONS

None.

MANAGEMENT RESPONSE

None.

B. CASH

COMPLAINT/ISSUE

Are all cash funds assigned to the Probate Court accounted for?

AUDIT PROCESS

The Internal Auditor reviewed the cash receipts and disbursement of the court to determine that all funds received each month, in excess of expenses paid directly by the court, are remitted to the City's General Fund. Revenues were tested to ensure that the fees collected were consistent with those authorized for such services by the State of Georgia and expenses were appropriate and related to the services rendered by the court or necessary to maintain the qualifications for judges and staff as required by the State of Georgia. Estate Funds held in Trust were reviewed to ensure that funds were properly safeguarded and disbursed as directed. These funds were also reviewed for dormancy which could result in such funds being escheated to State as unclaimed property.

AUDIT FINDINGS

Revenues generated equaled the number of services rendered as multiplied by the state authorized fee for each service. Expenses were deemed consistent with services rendered and those necessary to maintain the court including staff and judicial training, licensure of professional and paraprofessional staff and state reporting and remission of fees collected on its behalf. Revenues collected in excess of direct court expenses were remitted to the City's General Fund on a monthly basis. The court's bank account is reconciled on a regular basis. The Estate Funds were found to be adequately safeguarded; however, some of the funds have been dormant for lengthy periods and should be evaluated for escheatment.

RECOMMENDATIONS

The court should review all estate funds on an annual basis to ensure that dormant funds are escheated to the State as unclaimed property as prescribed by O.C.G.A. 44-12-211 and following code sections.

MANAGEMENT RESPONSE

The Court agrees to review such funds on a periodic basis and escheat unclaimed or abandoned funds as prescribed by state law.

John D. Redmond
John D. Redmond, Internal Auditor and Compliance Officer

1/30/13
Date