

Presiding Judges
Chief Judge Bradley J. Boyd
Willie J. Lovett, Jr.
Juliette W. Scales

Associate Judges
Wenona Belton
George G. Blau
Phillip Jackson
Cassandra Kirk



Chief Administrative Officer
Omotayo B. Alli

Clerk of Court
Avis K. Hornsby-Culpepper

Chief Probation Officer
Adolphus Graves

JUVENILE COURT OF FULTON COUNTY

Judge Romae T. Powell Juvenile Justice Center
395 Pryor Street, S.W., Atlanta, Georgia 30312-2713
Phone: 404-613-4402

February 25, 2014

County Manager Dwight Ferrell
Office of the County Manager
141 Pryor Street SW
Atlanta, GA 30303

Dear Mr. Ferrell,

Fulton County Juvenile Court (FCJC) has been proactive in implementing the recommendations contained within the three audit reports referenced below. Juvenile Court treats all audits with the utmost seriousness and is committed to continuously improving the Court through transparency and best practices. We endeavor to make the Court as efficient and flexible as possible so that we may meet the evolving needs of both the county government and our local community.

The recommendations of each audit report are listed below with the measures taken by FCJC to implement those recommendations. The Administrative Office has also provided an addendum containing documents that further demonstrate the Court's compliance with specific audit recommendations.

Juvenile Court Follow-Up Grant Review-2012: Aug. 21, 2013
Findings & Recommendations

Finding 1: Grant File Documentation Inaccurate and Incomplete

Recommendation

All Juvenile Court grant files should be reviewed by the Grant Manager for complete documentation. The Administrators should conduct random spot checks of grant files to ensure adequate and accurate documentation. The Financial Manager should verify budget adjustment requests and documentation for accuracy prior to submission to the granting authority.

Implementation

(FDC-1) When the Family Drug Court grant was initialized in 2009, Juvenile Court was operating with a different personnel and policy structures in place. In accordance with the audit's recommendation, FCJC's Administrative Coordinator III, providing financial oversight, reviews all documentation related to budget amendments and budget expenditures before they are submitted to the granting authority.

(FDC-2) The \$305 highlighted in the audit are funds remaining from the purchase of MARTA Breeze Cards for Family Drug Court program participants. FCJC makes informed estimates to determine the approximate need for provisions such as Breeze Cards. \$1,857 was budgeted for Breeze Cards and \$1,552 was spent on Breeze Cards with a remainder of \$305. In this instance, the actual need was less than the estimated need.

(FDC-3) The \$750 discrepancy indicated in the audit was originally attributed to a calculation error. However, it appears that a budget adjustment document was overlooked by the audit team, leading them to believe a \$750 discrepancy existed. This document is provided in the addendum to this letter and shows that no such discrepancy exists.

Juvenile Court has implemented all measures outlined in the report's recommendations for Finding 1. FCJC's Grant Manager regularly reviews all grant files for complete documentation and the Court's Administrative Coordinator III further reviews grant files to verify adequate and accurate documentation. The Administrative Coordinator III also verifies all budget adjustments and reviews documentation for accuracy prior to submission to the granting authority.

Finding 2: Personnel Expenses Overpaid for JDP9 Grant

Recommendation

Juvenile Court should implement a verification method of payroll data entry to ensure the accuracy of its payroll expenses. The reports generated from payroll data entry should be reviewed bi-monthly by the Juvenile Court Administrative Coordinator and quarterly by the Juvenile Court Clerk.

Implementation

Juvenile Court has implemented a computerized payroll register that is reviewed by the Administrative Coordinator III prior to submission to the county's Finance Dept. However, due to the way courts are structured, it is not possible for the Juvenile Court Clerk to review payroll data entries. The Juvenile Court Clerk is responsible for all court records relating to cases, the Administrative Office is responsible for administrative functions such as payroll. The Juvenile Court Clerk does not participate in the administration of the Court.

Finding 3: Late Progress Report Filing

Recommendation

The Juvenile Court Administrator should communicate to the Grant Projects manager the importance of timely filing of the quarterly progress, performance and financial status reports as they are essential for the compliance with the terms of grant agreements. When

a report cannot be filed in a timely fashion, the Juvenile Court Administrator should receive written notification from the Grant Manager outlining the cause of the reporting delay and this notification should be kept with the grant files. Additionally, the Grant Manager should contact the grantor in writing notifying them of the cause of the reporting delay and request an extension or waiver.

Implementation

FCJC has implemented a detailed calendar timeline governing quarterly progress and performance reports and that is followed by the Grant Manager to ensure the timely filing of all reports. Compliance with calendar timeline and related grant deadlines is further overseen by the Court's Administrative Coordinator III. Financial status reports are handled by the Finance Dept.'s Grant Division and not by Juvenile Court.

Audit Concern 1

Recommendation

All grant expenses should be forwarded to the Accounts Payable Division within a defined period of time designated by the Grant Manager. The documentation should be time and date stamped to record the time and day documents were delivered to the Accounts Payable Division. The AMS ledger should be reconciled monthly to the Juvenile Court's internal reports and any discrepancies should be reviewed with the Finance Dept.'s Accounts Payable Supervisor.

Implementation

Juvenile Court now uses an automated timestamp machine. Documents are stamped upon their submission to the FCJC Administrative Office. Similarly, documents leaving the Administrative Office are stamped to record the date and time of their submission to other offices or departments. This will resolve the accountability issues outlined in Audit Concern 1.

Key Performance Indicators 2nd Quarter 2012 Results Audit Report: September 17, 2012

Conclusion

Improve procedures for calculating and reporting of the performance measures. Ensure a review is in place to verify information reported is accurate.

Implementation

The performance indicator for Juvenile Court, a 9 percent increase in youth that received drug intervention services, was later determined by the audit team to be incorrect. In accordance with recommendations made by the performance management unit, accurate results are reflected in the 3rd quarter results. A document outlining the key indicators is included in an addendum to this letter.

Juvenile Court of Fulton County Gift Card Review: January 13, 2012

Recommendation

All purchases and expenditures should be included in the reconciliation process, as a means for strengthening internal controls.

Implementation

Under Juvenile Court's current procedures, all monthly purchases and expenditures are included in a monthly reconciliation provided by the Court's Administrative Coordinator III before being approved by the Administrator. Furthermore, the Administrative Coordinator III ensures that all reconciliations and discrepancies are accurately documented.

In keeping with our mission, Juvenile Court looks forward to continuing to work with both the Office of the County Manager and the Office of Internal Audit to further improve our operations. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'O. B. Alli', written in a cursive style.

Omotayo B. Alli
Chief Administrative Officer