



Superior Court of Fulton County

Atlanta Judicial Circuit
136 Pryor Street, S.W.
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Atlanta, Georgia 30303

Office of Court Administrator
Yolanda L. Lewis

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Office of the County Auditor
Fulton County Government
141 Pryor St. SW
Suite 8052
Atlanta, GA 30303
Attn: Anthony Nicks, County Auditor

Re: Response to the 2017 Audit of Superior Court Administration Fiscal Services Division

Dear Mr. Nicks,

Please accept this communication as our official response to the 2017 Audit of Superior Court Administration's Fiscal Services Division. After review, we appreciate the opportunity to provide a response and would like to commend your office on the professionalism demonstrated during the audit process.

Our office is committed to the efficient and proper stewardship of all funding, and welcomes the Office of the County Auditor's feedback and guidance. Policies and procedures will be reviewed and updated by June 30, 2019 to address procedural findings not addressed in the current manual. We acknowledge the findings shown in the report and are in support of your recommendations. The following are updates and information regarding each:

Finding 1 - Lack of Utilization of the Odyssey Financial Management System

The Superior Court Administrator's Office was recently made aware of the availability of financial components within Odyssey during the audit process. Our Office will reach out to the Fulton County Information Technology Department to gather information on the financial module and system capabilities. Our Team will seek to determine if this is a viable standalone solution or if it can be used in conjunction with existing accounting systems.

Finding 2 - No Evidence of Supervisory Review (Account Reconciliation Process)

Superior Court Administration's Business Services Office currently reviews bank reconciliations. Existing internal policies and procedures currently require supervisory review. Please note, the Court experienced a substantial change in financial management staff during the 2017 fiscal year. This change resulted in functional adjustments of staff within the fiscal services area and may have temporarily affected processes.

Finding 3 - Outstanding Deposits Not Resolved Timely

Superior Court Administration's Business Services Office currently adheres to internal policies and processes which ensure timely deposits. Our team will review all previous year deposits to ensure records are accurate and properly recorded.

Finding 4 - Failure to Comply with Escheatment Process

The Business Services Office will implement a process to periodically review regulatory guidelines to ensure that Court Administration is current on all escheatment laws and processes. The Administrator's Office will also seek assistance and guidance from the Fulton County Finance Department. Accounting staff will review all outstanding check records to ensure accuracy and determine any outstanding payments which qualify for escheatment.

In closing, we appreciate the guidance provided by your office and opportunity to respond to the report. Each finding and recommendation will be addressed and all responsible staff will be trained regarding all updates. If you have any questions or need additional information, please let me know.

Sincerely,



Yolanda L. Lewis
District Court Administrator

cc: Stacy Jones, Assistant Audit Manager
David Summerlin, Deputy Court Administrator
Joi Hargis, Court Accountant Manager