



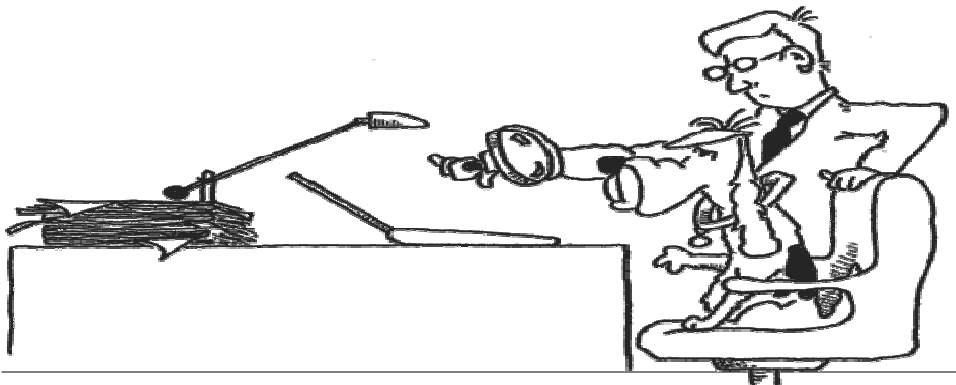
KANE COUNTY AUDITOR'S OFFICE
A U D I T W A T C H

MARCH 2010 ISSUE

Audit Watch is a report issued by the Auditor's Office which contains information of interest to county officials and board members. This issue for the third month of the Fiscal Year 2010 is a supplement to the February 28, 2010 financial information prepared and issued by the Finance Department. As of February 28, 2010 county offices and departments would be at 25% of their budgeted expenditures. Allowing for a 3% threshold, the offices and departments listed on the second page of this newsletter are at or over 28% of budget expenditures.

- * Budget overages are based upon actual expenditures plus encumbrances in relation to the budget. Encumbrances in the Transportation Division represent commitments for future projects. Percentages based upon actual expenditures are disclosed parenthetically, (xx%) for the Transportation Division.
- * Debt Service expenditures are comparable with the prior year.
- * The Enterprise General fund was used to purchase the Wards building without a budget prepared for the acquisition.
- * Details pertaining to other significant expenditures can be obtained from the Finance Department.

SEE PAGE TWO FOR COMPLETE LIST



**SPECIAL POINTS
OF INTEREST:**

- *Next AP payment cycle date is 03/23/2010*
- *Next Payroll Date is 03/19/2010*
- *Remember to print Master Card statements the Monday before the next AP payment cycle.*
- *Please put a note on PEV's for address change.*
- *PEV's are for employees only and not Contract Employees.*
- *All payables, including PEVs are due at 12:00 pm on the Tuesday before the AP payment cycle due date.*

EXPENDITURES:	<u>02-28-10</u>	<u>02-28-09</u>
Board of Review	36%	27%
Adult Justice Facility Debt Service.	71%	68%
Operational Support	80%	65%
Insurance Liability-HRM	55%	74%
Riverboat	44%	29%
Public Safety Sales Tax	60%	46%
Transit Sales Tax Contingency	61%	0%
Juvenile Drug Court (1)	100% (1)	0%
County Highway	40 (4)%	21(9)%
Motor Fuel Tax (MFT)	69 (51)%	51%
County Highway Matching	50%	100 (77)%
MFT Local Option	40%	14%
MFT Bond Debt Service	77%	76%
Transportation Sales Tax	84 (58)%	0%
Capital Project	38%	35%
Transit Sales Tax Bond Construction	45%	0%
Mill Creek SSA	31%	21%
Transportation Capital (2)	83%	64%
Campton Hills Impact Fees (2)	91%	70%
Greater Elgin Impact Fees (2)	133%	2%
Tri Cities Impact Fees	115%	75(27)%
West Central Impact Fees (2)	101%	0%
North Impact Fees (2)	97%	0%
Juvenile Justice Bond Debt Service	89%	88%
Capital Improvement Bond Debt Service	95%	92%
Enterprise Surcharge	63%	37%
Enterprise General	561%	0%
Elections	32%	16%
Regional Office of Education	28%	26%
Home Program	28%	14%

(1) Entire expenditure is a transfer

(2) Entirely encumbrances, no other expenditures at this time

PROCEDURES

Wermer, Rogers Doran & Razon, LLC, our outside auditors, in their Management letter comments for the County of Kane have recommended:

The various County departments and offices should consider reviewing and documenting their procedures. A procedure manual summarizes the daily functions of administrative and accounting personnel and details the individual procedures required to perform their respective duties. Procedures must be detailed to ensure management policies and internal controls are followed. Detailed procedures can be used as a checklist by employees when performing complicated or infrequent functions, and are an effective aid when cross-training personnel in new tasks. Procedures should address rotating duties between employees to eliminate or mitigate any control limitations.

The Auditor's office is willing to assist with documenting procedures and reviewing written procedures for control weaknesses.



OTHER REMINDERS



Detailed itemized receipts

must be submitted for any purchase with a credit card (personal or County issued). A summary receipt will not be accepted as supporting documentation.

Contracts submitted to our office must be in force and any contractual expenditure must be in accordance with the terms of the contract.

Personal Expense Vouchers must be personally approved by the department supervisor or designee (no facsimile stamps). Travel reimbursement will only be available when submitted within **90** days of the return date.

Direct deposit is available and we encourage it's use. Contact the Payroll Department for payroll checks and the Finance Department for PEV reimbursements.

Invoice batches must have department approval before being submitted to the Auditor's office. Invoices must be in the order as they appear in the batch on NWS.

The Watch Dogs:

Bill Keck

John Harahan

Michele Matuszak

