

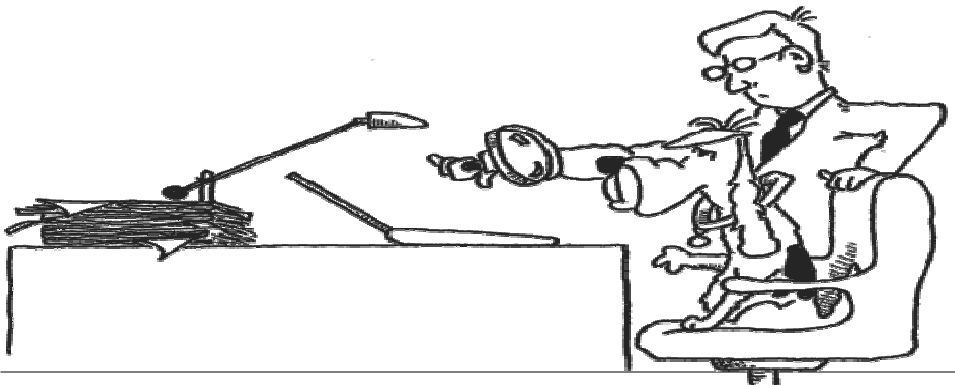


APRIL 2010 ISSUE

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 fourth month of the Fiscal Year 2010 is a supplement to the March 31, 2010 financial information prepared and issued by the Finance Department. As of March 31, 2010 county offices and departments would be at 33% 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 36% 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 April 20, 2010*
- *Next Payroll Date is April 16, 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 workers.*
- *All payables, including PEVs are due at 12:00 pm on the Tuesday before the AP payment cycle due date.*



EXPENDITURES:	<u>03-31-10</u>	<u>03-31-09</u>
Board of Review	45%	34%
Elections	36%	32%
Regional Office of Education	39%	36%
Judiciary & Courts	36%	32%
Juvenile Custody	36%	33%
Adult Justice Fac Debt Service	71%	69%
Communication & Technology	36%	46%
Operational Support	80%	65%
Insurance Liability HRM	55%	82%
Riverboat	45%	31%
Public Safety Sales Tax	60%	63%
Transit Sales Tax Contingency	61%	-0-%
SAO Weed & Seed	37%	45%
Juvenile Drug Court (1)	100%	-0-%
County Highway	51%	34%
County Bridge	47%	49%
Motor Fuel Tax	71%	65%
County Highway Matching	50%	97%
Motor Fuel Local Option	43%	36%
Transportation Sales Tax	89%	27%
Home Program	43%	17%
Homeless Mgmt Info Systems	66%	-0-%

(cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:03-31-1003-31-09

Capital Projects	38%	8%
Transit Sales Tax Bond Const.	76%	-0-%
Mill Creek SSA	34%	24%
Transportation Capital	83%	126%
Campton Hills Impact Fees	91% (2)	73%
Greater Elgin Impact Fees	133% (2)	116%
Tri - Cities Impact Fees	115% (2)	197%
West Central Impact Fees	101% (2)	6%
North Central Impact Fees	97% (2)	-0-%
Juvenile Justice Bond Debt Service	89%	88%
Cap Improve Bond Debt Service	95%	92%
MFT Bond Debt Service	77%	76%
Enterprise Surcharge	65%	39%
Enterprise General	561%	-0-%

(1) Entire expenditure is a transfer

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

The Above Financial Information is **UNAUDITED**

FEATURE OF THE MONTH

TRAVEL POLICY

In response to different interpretations of County Travel Policy, we will propose revision of the County Travel Policy that covers local travel in order to be consistent and in compliance with the IRS regulations.

LOCAL TRAVEL BY PRIVATE AUTO

There is currently no written policy addressing local travel.

The guidance we are providing to departments as questions arise is the following:

1. Each employee bears responsibility to get to work as scheduled. There is no mileage reimbursement for the trip from home to each employee's assigned workplace. We will define this as commutation mileage, or CM. For the trips from home to work, and from work to home, we will define this as roundtrip commutation mileage, or RCM.
2. When the duties of an employee require travel from employee's primary worksite to another worksite, and there is no county vehicle available to this employee, and the supervisor approves the use of employee's personal vehicle, mileage driven will be reimbursed at IRS rate.
3. To maximize time efficiency, and provide for employee safety, and with the approval of the supervisor, on occasions where an employee is required to work at an alternate worksite, not their primary worksite, it may be beneficial to go from home to alternate worksite directly, and/or from alternate worksite to home. This could include travel involving multiple alternate worksites, as well as the primary worksite. In such a case the total mileage is calculated. Then subtract RCM. This mileage result is reimbursed at the IRS rate.

Example 1:

Employee#1-RCM is 16 miles. Employee#1 is directed to work at a site 30 miles from home for the entire day. E#1 is told not to come to the primary office that day. E#1 drives 30 miles there, 30 miles back to home, for a total of 60 miles. From 60 miles subtract 16 miles RCM, to calculate reimbursable miles of 44.

Example #2:

Employee#2-RCM is 22 miles. E#2 is directed to work at an alternate worksite for the entire day and is told not to come to the primary worksite. This alternate worksite is 8 miles from home. Total mileage to and from home to alternate worksite is 16 miles. From 16 miles subtract 22 miles RCM, to calculate reimbursable miles of zero. The answer is minus 6 miles. Anything less than zero equals zero.

Example #3:

Employee#3-RCM is 12 miles. E#3 has a job that requires 2 or more stops per day for inspections at construction sites. E#3 normally has a county vehicle for the day, which is parked at his primary worksite. This day it is in for repairs, so, for the convenience of the county, E#3 is asked to use his personal vehicle. E#3 has 3 assigned inspections this day. From home to #1 is 14 miles, from #1 to #2 is 18 miles, from #2 to #3 is 10 miles, and from #3 to the office is 15 miles. Total miles are 57. From 57 miles subtract 6 miles. 51 miles are reimbursable.

FROM THE LIGHT SIDE — A TIGHT TRAVEL BUDGET

Due to fiscal constraints, the following corporate policies are announced regarding employees on travel for official business.

TRANSPORTATION

If commercial transportation must be utilized, the lowest cost tickets will be purchased. Airline tickets will only be authorized for purchase in extreme circumstances and, the lowest fare will be used. Bus transportation will be utilized whenever possible.

LODGING

All employees are encourage to stay with relatives or friends while on company business. If this is not possible, then cost effective alternatives should be exploited. Public areas such as parks and parking lots can be used during periods of good weather. In inclement weather, bridges may provide temporary shelter.

MEALS

Expenditures for meals will be limited to the absolute minimum. It should be noted that grocery chains often provide free samples of promotional items. Entire meals can often be obtained in this manner.

Travelers should also become familiar with, and exploit the use of, indigenous roots, berries and other protein sources available at the destination. If restaurants must be utilized, travelers should seek establishments offering “all you can eat salad bars”

ENTERTAINMENT

Entertainment while on travel is discouraged. If such extravagances are required for business reasons, the customer should be encouraged to “pick up the tab”. Such actions will save the county money and also convince the customer that we are concerned about “spending his money”.

DISCLAIMER: This “tight travel budget” is provided for humor only and is not County policy. Don’t be confused.

APRIL 2010 ISSUE

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 travel 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

