

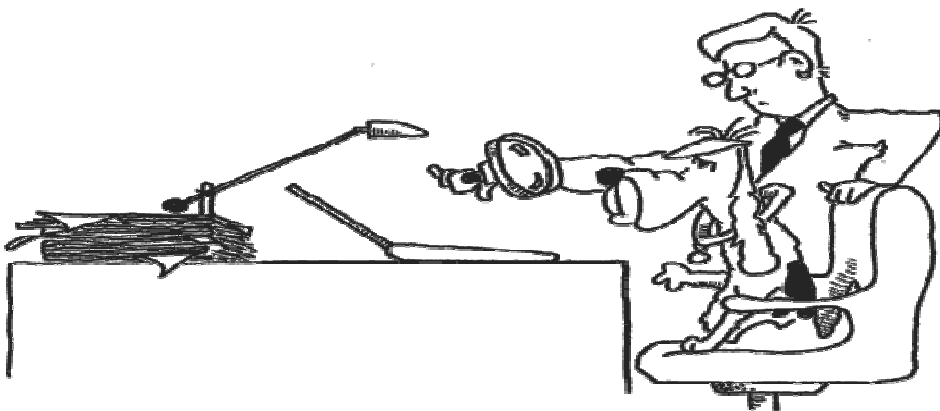


## JUNE 2010 ISSUE

Audit Watch is a report issued by the Auditor's Office which contains information of interest to county officials and board members. And, on special occasions, to all county employees. This issue for the sixth month of the Fiscal Year 2010 is a supplement to the May 31, 2010 financial information prepared and issued by the Finance Department. As of May 31, 2010 county offices and departments would be at 50% 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 53% 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.
- \* 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 June 30, 2010*
- *Next Payroll Date is May 25, 2010*
- **Please reread** the AP Procedures distributed Dec. 2009. *This is a good time to make sure you are following the current procedures.*
- *Remember to print **Master Card** statements the Monday before the next AP payment cycle.*
- **All payables**, including PEVs are due at 12:00 pm on the Tuesday before the AP payment cycle due date.

<b>EXPENDITURES:</b>	<u>05-31-10</u>	<u>05-31-09</u>
INFORMATION TECHNOLOGIES	54%	43%
BOARD OF REVIEW	69%	58%
REG OFFICE OF EDUCATION	62%	58%
JUDICIARY & COURTS	59%	56%
JUVENILE CUSTODY	64%	58%
ADULT JUSTICE FACILITY DEBT SERVICE	71%	69%
RIVERBOAT	79%	33%
PUBLIC SAFETY SALES TAX	81%	64%
TRANSIT SALES TAX CONTINGENCY	61%	0%
ENVIRONMENTAL PROSECUTION	53%	48%
WEED & SEED	58%	55%
JUVENILE DRUG COURT	100%	—
COUNTY HIGHWAY	61%	49%
MOTOR FUEL TAX	74%	75%
MFT LOCAL OPTION	60%	60%
TRANSPORTATION SALES TAX	89%	99%
HOME PROGRAM	82%	23%
HOMELESS MGMT INFO SYSTEMS	66%	N/A
STORMWATER MANAGEMENT	69%	22%
TRANSIT SALES TAX BOND CONST.	80%	0%
TRANSPORTATION CAPITAL	81%	185%
CAMPTON HILLS IMPACT FEES	72%	73%

( cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

**EXPENDITURES:**05-31-1005-31-09

TRI CITIES IMPACT FEES	115% (2)	318%
WEST CENTRAL IMPACT FEES	100% (2)	100%
NORTH IMPACT FEES	97% (2)	0%
JUVENILE JUSTICE BOND DEBT SERV.	100% (1)	100%
GREATER ELGIN IMPACT FEES	133% (2)	298%
CAPITAL IMPROVEMENT BOND DEBT SERVICE	95%	92%
MFT BOND DEBT SERVICE	77%	76%
ENTERPRISE SURCHARGE	72%	73%
OPERATIONAL SUPPORT	85%	73%
ENTERPRISE GENERAL	569%	38%

(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

### VEHICLE AUDIT 2010

We have retired temporarily the green Notre Dame hat that protected this auditor's eyes from the bright springtime Kane County sun. The audit fieldwork has been completed for the Vehicle Audit 2010. As we wrote in the May 2010 edition of Audit Watch, it is an Auditor's Office function to periodically conduct an audit of county vehicles. This examination includes compiling a "master" list by reviewing financial fixed asset records, risk management insurance records, and department fleet records. Then the auditor takes to the field and physically verifies each vehicle. A total of 16 departments operate county-owned vehicles, with three departments having a fleet of one vehicle each, and Transportation and the Sheriff having over 70 and 120 vehicles respectively.

Yes, this auditor verified each and every vehicle. To accommodate the 24/7 operations of the Sheriff, we rose early on two days for 5:00 am dawn patrol at the Sheriff's Office. We journeyed as far south as Aurora and Sugar Grove township, and as far north as Elgin township, though the lion's share of vehicles are in the Geneva and St. Charles areas.

As important and interesting as you find all of the above, we are betting that the real reason you are reading this fine article is to find out the results of the Kane County Vehicle Count Contest. In the May 2010 Audit Watch, we announced a contest to guess the county vehicle count. The response to the contest has been breathtaking. Who knew how many faithful readers of Audit Watch we had? Though no one guessed the exact vehicle count, the County Auditor has decided to declare as winner the entry closest to the official count. The prize to the winner is a gift certificate for a 60 minute massage at Heavenly Massage. Their Geneva location is at 1441 S. Randall. And the winner is... (imagine drum role please)... Inder Marwaha of the Recorder's Office. Inder works in Building C at the Government Center, and has been with Kane County for 24 years. Congratulations Inder!

For those of you who groove on the numbers: 1) the average of all the guesses was 670 vehicles; 2) the median guess was the winning guess of 250 vehicles; 3) the lowest guess was 81 vehicles; 4) the highest guess was 3,736 vehicles; 5) the department with the most guesses was the Recorder's Office; and finally 6) the official audit count of Kane County vehicles for 2010 is... (more drum role please)... 284 vehicles.

Thanks to all our contest participants and faithful Audit Watch readers. Stay tuned for more exciting events in the coming months.

John Harahan  
Deputy Auditor

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**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.

**Travel Policy**

A revision of the Travel Policy for local travel will be presented for approval and implementation.

**Receipts must be taped** to a 8 x11 piece of paper. They need to go through the scanner.

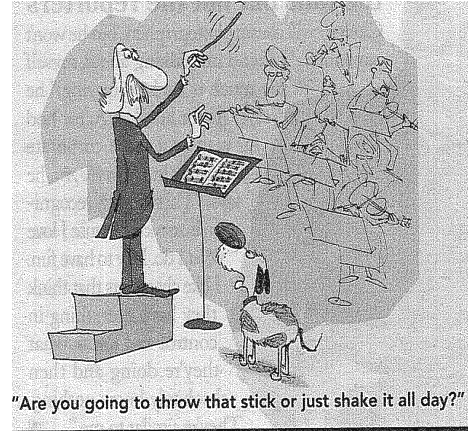
**DO NOT USE STAPLES FOR ANY REASON.**

**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.

**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.

**VEHICLE COUNT WINNER**

Inder Marwaha ( Recorder's Office) Details on page 4

**REMITs** -

Do not tear the remit off the bottom of your invoice. The scanning process requires 8 1/2 x 11 pages. Copy the invoice, submit in separate stack and mark with post-it note labeled **REMIT**.

*The Watch Dogs:*

*Bill Keck*

*John Harahan*

*Michele Matuszak*

