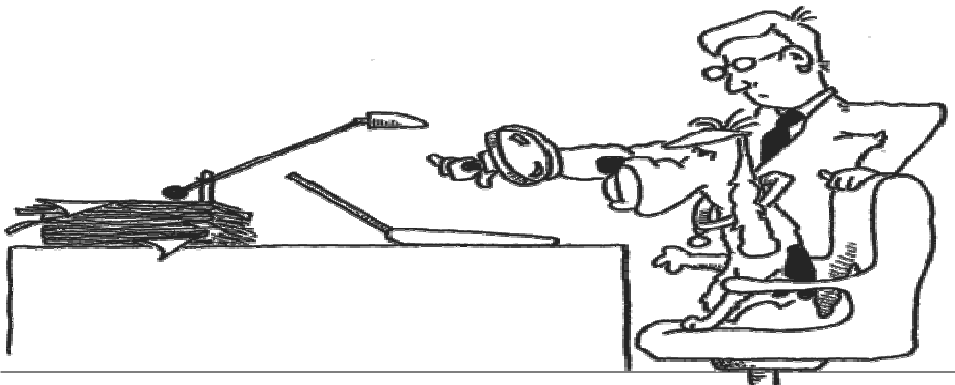




Audit Watch is a report issued by the Auditor's Office which contains information of interest to county officials and board members. This issue for the fifth month of the Fiscal Year 2011 is a supplement to the March 31, 2011 financial information prepared and issued by the Finance Department. As of March 31, 2011 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.
- * Debt Service expenditures are comparable with the prior year.
- * 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, 2011*
- *Next Payroll Date is April 29, 2011*
- **Remember to print *Master Card* statements the Monday before the next AP payment cycle and pay your amount due.**
- *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>03-31-11</u>	<u>03-31-10</u>
Region Office of Education	39%	39%
Electronic Monitoring	36%	27%
Juvenile Custody	39%	36%
Administration Adjudication	73%	21%
Communication & Technology	55%	36%
Operational Support	65%	80%
Riverboat	52%	45%
Public Safety Sales Tax	43%	60%
Children's Waiting Room	39%	20%
Court Document Storage	40%	19%
Weed and Seed	50%	37%
Adult Drug Court	100% (1)	100%
Coroner Administration	40%	—
County Highway	51%	51%
County Bridge	60%	47%
Motor Fuel Tax	79%	71%
County Highway Matching	98%	50%
MFT Local Option	49%	43%
Transportation Sales Tax	89%	89%
CDBG	70%	14%
Homeless Mgmt Info Systems	52%	66%
Recovery Act Programs	169% (2)	13%

(cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:03-31-1003-31-09

Capital Improvement Bond Constr.	124% (2)	14%
Transit Sales Tax Bond Constr.	84% (2)	76%
Recovery Zone Bond Constr.	55%	—
Transportation Capital	71%	83%
Adult Justice Facility Debt Service	73%	71%
Aurora Impact Fees	140% (2)	2%
Campton Hills Impact Fees	97% (3)	91%
Greater Elgin Impact Fees	296% (3)	133%
Northwest Impact Fees	45%	3%
Southwest Impact Fees	139% (3)	0%
Tri-Cities Impact Fees	103% (3)	115%
West Central Impact Fees	100% (3)	101%
North Impact Fees	316% (3)	97%
Juvenile Justice Bond Debt Service	91%	89%
Capital Improvement Bond Debt Serv.	46%	95%
MFT Bond Debt Service	79%	77%
Transit Sales Tax Debt Service	94%	0%
Enterprise Surcharge	66%	65%

- (1) Transfer of Entire Budget
- (2) Primarily Due To Encumbrances
- (3) Entirely Due To Encumbrances

The Above Financial Information is **UNAUDITED**

FEATURE OF THE MONTH

TRAVEL POLICY

The County Board passed Ordinance #10-304 on October 12, 2010 which amended the County financial policies: Requirements of overnight (multi-day) and local travel in the County travel policy. Oftentimes there are questions concerning local travel. We are including from a prior Audit Watch issue guidance to departments as the following questions arise:

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.

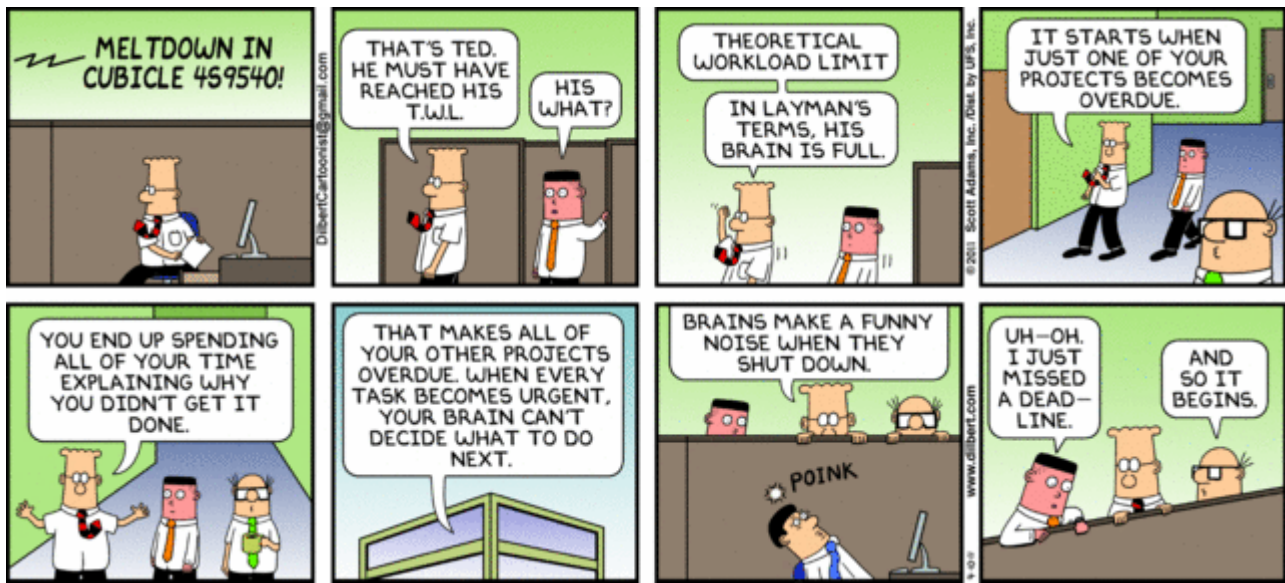
Example #2:

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 LIGHTER SIDE



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

