



KANE COUNTY AUDITOR'S OFFICE
AUDIT WATCH

OCTOBER 2011 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 tenth month of the Fiscal Year 2011 is a supplement to the September 30, 2011 financial information prepared and issued by the Finance Department. As of September 30, 2011, county offices and departments would be at 83% 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 86% of budget expenditures with the same period of the prior year presented for comparison.

- * Debt Service expenditures are comparable with the prior year.
- * Details pertaining to other significant expenditures can be obtained from the Finance Department.
- * Budget overages are based upon actual expenditures plus encumbrances in relation to the revised budget. Encumbrances are an important factor in the Impact Fee overages AND Building Management Expenditures.
- * In reviewing the provided information, the timing of expenditures is a factor. Overages at this point in time may not be the situation at fiscal year end.
- * As offices/departments get closer to exceeding their budgets, we will issue audit alerts with notification to the County Board Chairman, Finance Director, Executive Committee and Finance/Budget Committee and other interested parties. At the point where expenditures exceed budget, vendor invoices and payroll will no longer be processed until authorized by the Finance Department and Finance/Budget Committee.
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SEE PAGE TWO FOR COMPLETE LIST



**SPECIAL POINTS
OF INTEREST:**

- *Next AP payment cycle date is 10/18/2011 and then 11/01/2011*
- *Next Payroll Date is 10/28/2011*
- *Remember to print **Master Card** statements the Monday before the next AP payment cycle.*
- ***Please reread the AP Procedures** distributed Dec. 2009. This is a good time to make sure you are following the current procedures.*
- ***Batches/Invoices** that do not follow current procedures will be returned to Dept.*

EXPENDITURES:	<u>09-30-2011</u>	<u>09-30-2010</u>
<u>GENERAL FUND</u>		
BUILDING MANAGEMENT	90% (3)	67%
REGIONAL OFFICE OF EDUCATION	87%	82%
JUDICARY & COURTS	88%	97%
CIRCUIT CLERK	89%	91%
COURT SERVICES ADMINATION	95%	92%
JUVENILE CUSTODY	94%	99%
<u>SPECIAL FUNDS</u>		
RIVERBOAT	88%	85%
VITAL RECORD AUTOMATION	87%	74%
CHILDREN'S WAITING ROON	88%	72%
COURT DOCUMENT STORAGE	95%	49%
WEED & SEED	90%	92%
JUVENILE DRUG COURT	100%	100%
MOTOR FUEL TAX	103%	80%
COUNTY HIGHWAY MATCHING	98%	50%
MOTOR FUEL LOCAL OPTION	100%	64%

(cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:08-31-201108-31-2010

<u>SPECIAL FUNDS (cont)</u>		
TRANSPORTATION SALES TAX	99%	89%
CDBG	110%	53%
RECOVERY ACT PROGRAM	102%	112%
ADULT DRUG COURT	100%(1)	—
CAMPTON HILLS IMPACT FEES	97%(2)	24%
GREATER ELGIN IMPACT FEES	296% (2)	133%
SOUTHWEST IMPACT FEES	100% (2)	34%
TRI-CITIES IMPACT FEES	103% (2)	115%
WEST CENTRAL IMPACT FEES	100% (2)	100%
NORTH IMPACT FEES	316% (2)	250%
AURORA AREA IMPACT FEES	218% (2)	2%
<u>CAPITAL</u>		
CAPITAL PROJECT	127%	35%
TRANSIT SALES TAX BOND CONST.	125%	85%

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- (1) Entire expenditure is a transfer
- (2) Encumbrances for future programs
- (3) Primarily due to encumbrances

(cont'd)

SPECIAL & ENTERPRISE FUNDS

September 30, 2011

<u>DEBT SERVICE</u>		
JUVENILE JUSTICE BOND DEBT SVC	100%	100%
CAPITAL IMPROVEMENT BOND DEPT	98%	98%
MFT BOND DEBT SERVICE	98%	99%
TRANSIT SALES TAX DEBT SERVICE	98%	6%
ADULT JUSTICE FAC. DEBT SERICE	100%	100%
<u>ENTERPRISE FUNDS</u>		
SURCHARGE	86%	84%

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CLARIFICATION CORNER—GENERAL

FAQ'S GENERAL:

How do I have a remit sent with my payment (check) ? *Make a copy of the whole invoice. Do not remove or tear remittance off original invoice. Paperclip all remits as a separate batch (copies of invoice) together in back or in front of your invoice batch. Do not expect this to be done for you :)*

Per Diem FAQ's:

When I request a per diem for meals do I need to turn in the meal receipt? *NO, you do not need to submit a receipt for meal reimbursement using the per diem*

rate. If you elect to not request a per diem and request an actual cost reimbursement, a receipt is required and the reimbursement amount will be limited per the county Financial Policy.

When do I need to provide an agenda or proof of registration? *Whenever an employee attends any event, i.e. conference, training seminar or workshop, where a registration fee is charged a copy of the registration, agenda or such other document that shows what meal is included must be submitted with the PEV—regardless if the employee elects to use actual cost reimbursement or per diem reimbursement.*

The Watch Dogs:

Bill Keck

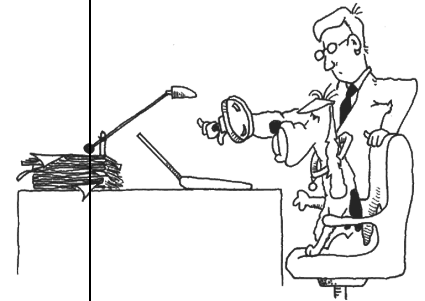
John Harahan

Lynn Carlstrom-
New watchdog

Please stop in to meet-me the new Administrative Officer. I started this position on Oct. 3rd and I am enjoying it a lot.

My husband, Paul and I recently moved to Batavia from Walton, New York where I worked as a Court Clerk.

I look forward to meeting everyone. Bill has the office decorated for Halloween so stop by and introduce yourself— if you dare!



SPECIAL POINTS OF INTEREST:

- *Submit the original invoice for payment requests.*
- *On the original invoice highlight the vendor name and amount.*
- *Include the account number string and batch number on all original invoices.*
- *If the original invoice or receipt is smaller than 8-1/2x11, then affix to an 8-1/2x11 sheet of scrap paper.*
- *Direct deposit is available for PEV reimbursements— contact the Finance Department.*

