



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

FEBRUARY 2012 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 second month of the Fiscal Year 2012 is a supplement to the January 31, 2012 financial information prepared and issued by the Finance Department. As of January 31, 2012 county offices and departments would be at 17% 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 20% of budget expenditures.

- * Budget overages are based upon actual expenditures plus encumbrances in relation to the budget. Encumbrances in the Transportation Division, Building Management and other departments where noted 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.
- * Audit Watch was delayed this month due to mechanical problems with our printer.

SEE PAGE TWO FOR COMPLETE LIST



SPECIAL POINTS OF INTEREST:

- *Next AP payment cycle dates are 3/12/12 & 3/26/12.*
- *Next Payroll Date is 03/02/2012.*
- *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.*
- *Please note the AP cut-off date change from noon- March 20th moved to noon March 19th.*

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General Fund:		
Information Technologies	21%	18%
Building Management	48% (1)	11%
Administrative Adjudication	51% (1)	4%
Communication/Technology	37%	55%
Special Revenue Funds:		
Operational Support	68%	37%
Riverboat	59%	46%
Insurance Liability– HRM	26%	20%
County Bridge	70% (1)	60%
County Highway Matching	100%	98%
Motor Fuel Tax	66%	72%
Motor Fuel Local Option	39% (1)	38%
Transportation Sales Tax	80% (1)	77%
CDBG	26%	59%
Cost Share Drainage	40% (1)	28%
Recovery Act Programs	24%	154%
Capital:		
Capital Projects	331% (2)	9%
Transit Sales Tax Bond Const.	376% (2)	46%
Transportation Capital	21%	47%

- 1) PRIMARILY DUE TO ENCUMBRANCES
- 2) ENTIRELY DUE TO ENCUMBRANCES

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

01-31-11

01-31-10

Debt Service:		
Juvenile Justice Bond	92%	0%
Capital Improvement Bond	71%	96%
MFT Bond	80%	79%
Transit Sales Tax Bond	96%	94%
Adult Justice Facility	74%	93%
Other:		
Mill Creek SSA	20%	27%
Cheval DeSelle SSA	70%	n/a
Exposition View SSA	730%	n/a
Aurora Impact Fees	74% (1)	0%
Greater Elgin Impact Fees	1415% (2)	296%
Southwest Impact Fees	148% (2)	139%
Tri-Cities Impact Fees	135% (2)	108%
Upper Fox Impact Fees	56%	37%
West Central Impact fees	50% (1)	100%
North Impact Fees	231% (2)	316%
Enterprise Surcharge	42%	59%

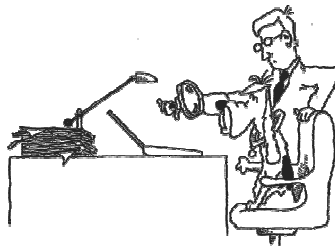
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CONTRACTS

According to 55ILCS, 5/3-1005 (e), the County Auditor is to maintain a file of all contracts entered into by the County Board and all authorized County offices, for or on behalf of the County.

- * Contractual expenditures will not be processed until the contract is on file in the Auditor's office. Applies to all contracts not just those over the bidding threshold.
- * The contract on file in the Auditor's Office must be the current contract in force. Each office/department must monitor their contract renewal dates and initiate renewals, where applicable, in a timely manner.
- * A contract initiated by a board resolution must have a copy of the board resolution attached to the contract. A copy of the executed contract with the date, authorized signature and attestation is the required copy to be on file in the Auditor's office.



ODDS & ENDS.....



Take steps to prevent duplicate payments:

- * Enter each invoice separately. Don't combine invoices or pay from statement balance.
- * Enter the invoice number exactly as it appears on invoice.
- * Check previous balances to see if they have been paid.

Accounts Payable:

Original vendor invoices should be submitted for payment and should include

- (1) Highlight of the vendor name and amount
- (2) Account number string and batch numbers.

Original invoices that are smaller than 8 ½ x11 must be affixed by tape to an 8½ x 11 scrap paper.

No staples -Please!

Direct deposit:

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

Payroll :

Checks will be released to payroll coordinators or their designee. Authorized persons must be on file with the Auditor's office. Please contact the office to have someone added/deleted as a designee.

Please feel free to contact us with any suggestions, concerns, or questions you might have.



The Watch Dogs:

Bill Keck

John Harahan

Lynn Carlstrom

Sales Tax & Late Fees:

A special thank you to all departments and individuals who have made the extra effort to watch all purchases for sales tax and late fees. For the past few months we have worked together to save thousands of dollars by eliminating all sales tax and late fees from invoices. Remember the tax exempt letter is always available on the intranet or if you need a copy we would be happy to forward one to you. Thanks again for your effort and cooperation—they have literally "paid" off.

REPORT FRAUD, ABUSE & WASTE

