



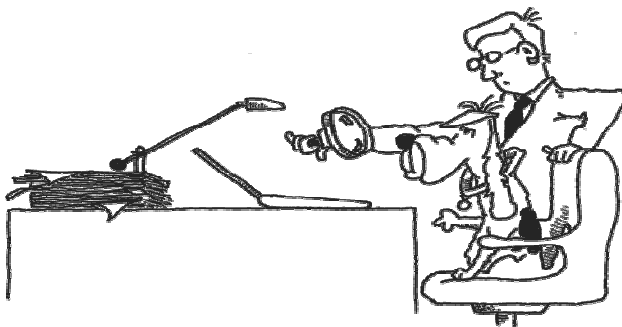
KANE COUNTY AUDITOR'S OFFICE
AUDIT WATCH

APRIL 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 fifth month of the Fiscal Year 2012 is a supplement to the March 31, 2012 financial information prepared and issued by the Finance Department. As of March 31, 2012 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, 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.
- * There was no March 2012 Audit Watch.

SEE PAGE TWO FOR COMPLETE LIST



SPECIAL POINTS OF INTEREST:

- *Next AP payment cycle dates are 5/7 & 5/21/12.*
- *Next Payroll Dates are 5/11 & 5/25/12.*
- *Print MasterCard statements the Monday before AP cut-off.*
- *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.*

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General Fund:		
Building Management	59% (2)	30%
Regional Office of Education	42%	39%
Court Services Administration	36%	33%
Treatment Alternative Court	48%	25%
Juvenile Justice Center	36%	30%
Administration Adjudication	51%	73%
County Clerk	36%	31%
Elections	48%	31%
Communications/Technology	38%	55%
Special Revenue Funds:		
Operational Support	65%	65%
Riverboat	64%	52%
Motor Fuel Tax	73%	79%
County Highway Matching	99%	98%
Transportation Sales Tax	82% (2)	89%
CDBG	49%	70%
Cost Share Drainage	46%	30%
Quality of Kane Grants	65%	n/a
Capital:		
Cap. Improve Bond Const.	50%	124%
Transit Sales Tax Bond Const.	309% (1)	84%

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

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

Debt Service:		
Juvenile Justice Bonds Debt Serv.	93%	91%
Cap. Improve Bond Debt Serv.	71%	96%
Transit Sales Tax Debt Serv.	96%	94%
Adult Justice Fac. Debt Serv.	74%	73%
MFT Bond Debt Serv.	80%	79%
Other:		
Mill Creek SSA	36%	15%
Savanna Lakes SBA	70%	n/a
Aurora Area Impact Fees	74% (1)	140%
Greater Elgin Impact Fees	1415% (1)	97%
Tri Cities Impact Fees	135% (1)	103%
Upper Fox Impact Fees	56%	32%
West Central Impact Fees	50% (1)	100%
North Impact Fees	231% (1)	316%
South Impact Fees	143% (1)	0%
Exposition View SBA	730% (1)	n/a
Enterprise Surcharge	70%	66%

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

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Accountability:

The Auditor's office has concentrated its efforts to bringing transparency to Kane County Government spending and being pro-active in stopping the misuse of taxpayer monies. We believe that taxpayers need to know what elected and appointed officials are doing with their money. Providing this information is what accountability is all about. In order to assist us in ensuring accountability, the Auditor's Office will be implementing a Kane County Fraud and Compliance Hotline (i.e. Audit Hotline) in the near future.

The Audit Hotline can be used by citizens, vendors and employees to IDENTIFY and REPORT financially fraudulent, wasteful or abusive practices within the Kane County Government.



IT'S YOUR MONEY, HELP US KEEP IT SAFE:

What is fraud?

- ◆ Theft
- ◆ Falsifying documents (invoices, payroll, financial, other)
- ◆ Personal use of County Resources
- ◆ Kickback/Bribes

What is waste?

- ◆ Purchase of unneeded supplies or equipment
- ◆ Paying inflated prices for goods or services

What is abuse?

- ◆ Using one's position to gain personal advantage
- ◆ Improper destruction or use of county resources

Watch for our press release and implementation date!



ODDS & ENDS.....

RANDOM THOUGHTS FOR THE DAY FROM THE LIGHT SIDE

- ⇒ Committee is a body that keeps minutes and wastes hours
- ⇒ A Lawyer recalled that he entered this profession because of his hands. One day he looked at them and there wasn't any money in either of them.
- ⇒ Tomorrow is one of the greatest labor saving devices of today.
- ⇒ A Pessimist is a person you can borrow money from and they don't expect it back!
- ⇒ A clear conscience is the sign of a bad memory.
- ⇒ Conscience is what hurts when all your other parts feel so good.



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.

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.

The Watch Dogs:

Bill Keck

John Harahan

Lynn Carlstrom

OLD WORDS ~ NEW MEANINGS

- * Misty - How golfers create divots!
- * Paradox—Two physicians.
- * Relief— what trees do in the spring.
- * Eyedropper— Clumsy Ophthalmologist
- * Sudafed— Litigation brought against a government official.

REPORT FRAUD, ABUSE & WASTE

