



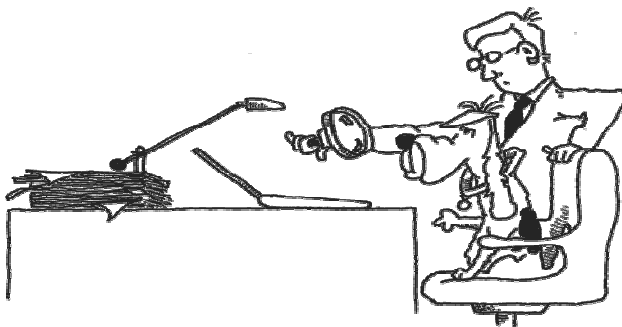
KANE COUNTY AUDITOR'S OFFICE  
**A U D I T W A T C H**

MAY 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 April 30, 2012 financial information prepared and issued by the Finance Department. As of April 30, 2012 county offices and departments would be at 42% 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 45% 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.

SEE PAGE TWO FOR COMPLETE LIST



**SPECIAL POINTS OF INTEREST:**

- *Next AP payment cycle dates are 5/21 & 6/4.*
- *Next Payroll Dates are 5/25 & 6/8/12.*
- *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.*

04-30-1204-30-11

<b>General Fund:</b>		
Building Management	65%	55%
Elections	57%	60%
Treatment Alternative Court	59%	33%
Juvenile Custody	47%	52%
Juvenile Justice Center	45%	52%
Administration Adjudication Program	51%	51%
Insurance Liability-HRM	49%	12%
Regional Office of Education	51%	51%
<b>Special Revenue Funds:</b>		
Operational Support	45%	64%
Riverboat	64%	53%
Motor Fuel Tax	75%	83%
County Highway	49%	56%
County Bridge	70%	60%
County Highway Matching	99%	98%
Transportation Sales Tax	82% (2)	89%
CDBG	52%	76%
Home Program	77%	12%
Homeless Mgmt. Info Systems	65%	52%
Cost Share Drainage	47%	31%
<b>Capital:</b>		
Cap. Improve Bond Const.	59%	149%
Transit Sales Tax Bond Const.	148%	87%

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

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

<b>Other:</b>		
Savanna Lakes SBA	70%	n/a
Exposition View SBA	730% (1)	n/a
Aurora Area Impact Fees	74%	140%
Greater Elgin Impact Fees	1415% (1)	296%
Northwest Impact Fees	152% (1)	45%
Tri Cities Impact Fees	135% (1)	103%
Upper Fox Impact Fees	56% (2)	32%
West Central Impact Fees	50%	100%
North Impact Fees	231% (1)	316%
South Impact Fees	143% (1)	0%
Enterprise Surcharge	73%	70%
<b>Debt Service:</b>		
Juvenile Justice Bonds Debt Serv.	92%	91%
Cap. Improve Bond Debt Serv.	71%	96%
MFT Bond Debt Serv.	81%	94%
Transit Sales Tax Debt Serv.	96%	54%
Adult Justice Fac. Debt Serv.	74%	73%

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

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

**Contract Transparency:**

**Where is the Contract?**



A copy of an executed contract is to be on file with the County Clerk. According to State Statute there must also be a copy in the Auditor’s Office for every resolution stipulating a contract and passed by the County Board. There should be a copy of the contract in the County Board Office as well. Oftentimes, when looking for a copy of a contract and all of the above sources are exhausted -still “no contract” can be located.

In order to locate the contract and improve transparency, there has been an administrative decision to put contact copies on the internet. The Auditor’s Office is working with the Information Technologies Department, County Clerk’s Office and the County Board Office to accomplish this task in the shortest possible time. To help us with this process we are asking that all departments send us a copy of renewed contracts in the form of either an electronic or paper copy. If you are unsure if you have sent us all your contracts please contact Lynn Carlstrom @ 25915 to verify.

**On The Lighter Side:**

Funny things taught by our Mother’s:

- ◆ Anticipation— Just wait until your Father gets home.
- ◆ Receiving—You are going to get it when we get home.
- ◆ Logic— If you fall out of that swing and break your neck, you’re not going to the store with me.
- ◆ Humor—When that lawnmower cuts off your toes— don’t come running to me.
- ◆ Genetics-You’re just like your Father!

**Centuries of Mothers  
Giving Good Advice**

Columbus’s Mother: I don’t care what you’ve discovered, Christopher. You could have written.

Michelangelo’s Mother: Mike, can’t you paint on walls like other children? Do you have any idea how hard it is to get that stuff off the ceiling?

Napoleon’s Mother: All right, Napoleon. If you aren’t hiding your report card inside your jacket, then take your hand out of there and prove it.

Goldilocks’ Mother: I’ve got a bill here for a broken chair from the Bear family. Do you know anything about this Goldie?

Albert Einstein’s Mother: But, Albert, it’s your senior picture. Can’t you do something about your hair? Styling gel, mousse, something...?

Thomas Edison’s Mother: Of course I’m proud that you invented the electric light bulb, Thomas. Now turn off that light and get to bed!

Humpty Dumpty’s Mother: Humpty, if I’ve told you once, I’ve told you a hundred times not to sit on the wall. But would you listen to me? No!

## FRAUD.....

If you have been watching the news you have heard about the \$53 million embezzled in Dixon. You might have wondered how this could happen and why wasn't it caught sooner. Many times fraud isn't found but reported by someone who thinks something isn't right. That is what happened in Dixon.

Who should report fraud, abuse & waste in Kane County?

- County Residents;
- County Taxpayers;
- County Elected Officials;
- County Department Heads;
- County Employees;
- County Vendors, Contractors, Consultants;
- County Volunteers; and,
- Anyone who suspects or is aware of fraud, waste, and abuse of Kane County resources.



We ask that you do not initiate an investigation on your own or alert the individuals involved of an impending or on-going investigation if you suspect or are aware of such activity.

Why should you report? Because tax dollars help to support and fund the operations of Kane County government and taxpayers deserve a government that is honest, effective, and efficient. One way to accomplish this is for you to report any suspicious activity to the Auditor's Office.

How should I report? You can email directly or on our website, call us, send a letter or fax or walk in to report any suspected fraud, waste or abuse. In the next few weeks we will be implementing our Audit Hotline as another avenue to be more pro-active in preventing fraud, waste & abuse of taxpayer dollars.



### **REPORT FRAUD, ABUSE & WASTE**

#### ***The Watch Dogs:***

*Bill Keck*

*John Harahan*

*Lynn Carlstrom*

