



KANE COUNTY AUDITOR'S OFFICE
AUDIT WATCH

OCTOBER 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 tenth month of the Fiscal Year 2012 is a supplement to the September 30, 2012 financial information prepared and issued by the Finance Department. As of September 30, 2012, 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 Employees, 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 11/05/2012 and then 11/19/2012*
- *Next Payroll Date is 10/26/2012. Effective with this payroll, checks will be picked up at the Treasurer's Office in accordance with the time and authorization requirements provided in the Treasurer office memo*
- *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>09-30-2012</u>	<u>09-30-2011</u>
<u>GENERAL FUND</u>		
BUILDING MANAGEMENT (2)	94%	90%
REGIONAL OFFICE OF EDUCATION	97%	87%
TREATMENT ALTERNATIVE COURT	112%	74%
JUVENILE CUSTODY	111%	94%
JUVENILE JUSTICE CENTER	90%	76%
<u>SPECIAL FUNDS</u>		
MOTOR FUEL TAX	97%	103%
COUNTY HIGHWAY MATCHING	99%	98%
TRANSPORTATION SALES TAX	107%	99%
CDBG	111%	110%
HOME PROGRAM	109%	61%
<u>OTHER FUNDS</u>		
MILL CREEK SSA	91%	52%
PLANK ROAD ESTATES SBA	117%	—
EXPOSITION VIEW SBA	730% (10	—
GREATER ELGIN IMPACT FEES	1415% (1)	296%
TRI-CITIES IMPACT FEES	135% (1)	103%
CENTRAL IMPACT FEES	117% (2)	100%
SOUTH IMPACT FEES	143%	0%

(cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**



EXPENDITURES:

09-30-2012

09-30-2011

<u>CAPITAL</u>		
TRANSPORTATION CAPITAL	108%	78%
<u>DEBT SERVICE</u>		
ADULT JUSTICE FACILITY DEBT SVC.	100%	100%
JUVENILE BONDS DEBT SERVICE	100%	100%
TRANSIT SALES TAX DEBT SERVICE	99%	100%
MFT DEBT SERVICE	99%	98%

The Above Financial Information is **UNAUDITED**

- (1) Entirely due to encumbrances
- (2) Primarily due to encumbrances

(cont'd)

FEATURE OF THE MONTH

End Of An Era

As originator of the monthly audit watch, my tenure as editor will be coming to an end with the November 2012 issue. We initiated the audit watch to be in compliance with the statutory disclosure requirements of the Auditor's Office. We have highlighted budget variances based upon financial statements prepared by the Finance Department and are unaudited. In order to present a lighter side to financial numbers, we have inserted comic strips and Orange Peel humor. Reminder dates and processing aids were presented to assist with the timely distribution of vendor checks. My last issue in November will feature highlights of my 20 year term as Auditor. Hopefully, our audit watch has been informative and interesting.

Sincerely,

Bill Keck

Your Senior Watch Dog
Auditor Bill Keck

Retirement Party

For Bill Keck

Thurs. Nov. 29th

2:00-7:00 p.m.

Bldg. A auditorium

ON THE LIGHT SIDE

The Biggest Lie I Tell Myself Is:

“I Don’t Need to Write That Down, I’ll Remember It.”

From the Mouths of Children

Little Johnny’s new baby brother was screaming up a storm. He asked his mom, “Where’d we get him?” His mother replied, “He came from heaven , Johnny.” Johnny says, “WOW! I can see why they threw him out!”

Weather conditions—Parked Cars

It had been snowing for hours when an announcement came over the intercom: “Will the students who are parked on University Drive please move their cars so that we may begin plowing.” Twenty minutes later there was another announcement: Will the twelve hundred students who went to move 26 cars please return to class.”

Dentist Bill

A woman phoned her dentist when she received a huge bill. “I’m shocked!” she complained. “This is three times what you normally charge.” “Yes, I know,” said the dentist. “But you yelled so loud, you scared away two other patients.”

Relationships

Some relationships are like Tom & Jerry. They tease each other, knock down each other, irritate each other but can’t live without each other.

IRS Agent

This smart idea came into one small boy’s head, for Halloween if he dresses up like an IRS Agent he can collect 28% of every man’s candy and won’t have to say ‘Thank You!’

CLARIFICATION CORNER—GENERAL

FAQ'S GENERAL:

Local Travel—Meals

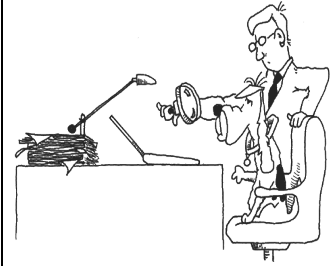
Per diem during travel for training and seminars.

Meal cost must not exceed the per diem for the meal and will be reduced for meals included in registration fees. Employees traveling on County business within a 50 mile radius of the Kane County Seat will not be reimbursed for meal cost which they would normally provide for themselves at their workplace. Exceptions for grant funded programs and other special circumstances require a supervisor approval.

Mileage Reimbursement

When the duties of an employee require travel from employee's 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. However, if it is more beneficial to go from home to the alternate worksite you would then need to subtract your normal mileage back & forth to work from the total miles driven for the trip, as that is not reimbursable. So, if you travel 8 miles roundtrip to work every day, then subtract the 8 miles from your total miles when driving from your home.

HAPPY HALLOWEEN!!!



SPECIAL POINTS OF INTEREST:

A/P Cut-Off

Tuesday noon

Credit Card

Reminder to pay your 5/3rd charges on a timely basis.

Kane County Financial Policies

Please see current policies on the County Intranet for further clarification of travel policies.

The Watch Dogs:

Bill Keck

John Harahan

Mary Herwaldt