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FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The internal audit report of **Human Resources Management** has been completed. A draft copy of the report was submitted to Director McCraven and Treasurer Rickert for management response to audit findings and recommendations. Those responses were integrated into the final report. The report was circulated electronically to the members of the Administrative Committee as well as Director McCraven and Treasurer Rickert on November 16, 2015. The report is also available on the County Auditor's section of the Kane County website at

<http://www.kanecountyauditor.com/Documents/Internal%20Audit%20Reports/Internal%20Audit%20Reports%20Fiscal%20Year%202015/Human%20Resources%20Management%20Audit%20Report.pdf>

- The internal audit report of **Merit Commission** has been completed. A draft copy of the report was submitted to Sheriff Kramer and Chairman Wennmacher for management response to the audit finding and recommendation. Neither person felt the need to offer a response, which is noted in the report. The report was circulated electronically to the members of the Judicial & Public Safety Committee as well as Sheriff Kramer on November 16, 2015. A hard copy was presented to Chairman Wennmacher. The report is also available on the County Auditor's section of the Kane County website at

<http://www.kanecountyauditor.com/Documents/Internal%20Audit%20Reports/Internal%20Audit%20Reports%20Fiscal%20Year%202015/Merit%20Commission%20Audit%20Report.pdf>

Resolutions for Consideration

- Kane County Financial Policies state that "The amount per day for breakfast, lunch and dinner is established by the Human Services Committee and approved by the County Board. Communication to employees is by the County Auditor after County Board approval." On October 16, 2015 that committee unanimously voted to raise the meal per diem for 2016 to \$59 per day. Consistent with current practice, the \$59 per day would be allocated across breakfast, lunch and dinner at \$11, \$16 and \$32, respectively.

- After consulting with members of the Justice Managers group, it was agreed that the Vulnerability and Penetration Test originally scheduled for fiscal year 2015, would be postponed and re-scheduled in fiscal year 2016. It was determined that due to the ongoing testing and implantation of the new case management system, that the project would be more beneficial after the “go live” date – tentatively scheduled for next spring/summer.

Accounts Payable Claims Paid Report

- 1,749 invoices were processed in October 2015 which resulted in payments of \$6,435,487. The detailed report is available on the County Auditor’s section of the Kane County website at <http://www.kanecountyauditor.com/Documents/Monthly%20Claims%20Paid%20Reports/Monthly%20Claims%20Paid%20Fiscal%20Year%202015/October%202015.pdf>

That same information, in a much more user friendly format, is available on the **Kane County OpenGov** platform. Please visit the link below and compare the relative usefulness of the two reports. Feedback from this committee, the entire Board and the general public is appreciated. The default view for this presentation is alphabetical by office/department – but can easily be modified to sort or filter the payments in a wide variety of different views.

https://kanecountyil.opengov.com/data#/1401/query=0ABD9E5738A7BA461DDA7A7B2EEFA398&isVisible=1&breakdown=department&showBy=_sum&graphType=bar&year=2015

The following chart illustrates the comparison between accounts payable claims paid by month for fiscal year 2015 and the individual monthly payments made for the 2014, 2013 and 2012 fiscal years.

Comparison of Accounts Payable Claims Paid by Month Fiscal Years 2015, 2014, 2013 & 2012

