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FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The transition audit report of the **KaneComm** has been completed. The audit was required simply as a result of Director Farris being appointed to succeed Brad Sauer. See the reference below.

As part of best practice procedures and as required under state statute, whenever a new officeholder is elected **or a department head is appointed**, a transition audit should be performed. Below are pertinent excerpts from state statute:

(55 ILCS 5/6-31005) (from Ch. 34, par. 6-31005) Sec. 6-31005... the County Board shall cause an audit to be made of all funds and accounts under the management or control of a county official as soon as possible after such official leaves office for any reason. The audit shall be filed with the county board not later than 6 months after the official leaves office. The audit shall be conducted and the audit report shall be prepared and filed with the Chairman of the County Board by a person lawfully qualified to practice public accounting...

As used in this Section, "county official" means any elected county officer or any officer appointed by the county board who is charged with the management or control of any county funds; and "audit" means a post facto examination of books, documents, records, and other evidence relating to the obligation, receipt, expenditure or use of public funds of the county, including governmental operations relating to such obligations, receipt, expenditure or use.

(Source: P.A. 86-962.)

A draft version of the report was presented to Director Farris and his staff for their review. Management responses to findings and recommendations are included in the final report which was circulated to all stakeholders on January 20, 2016. The report is also available on the Kane County Auditor's page of the website at the following link.

<http://www.kanecountyauditor.com/Documents/Internal%20Audit%20Reports/KaneComm%20Transition%20Audit%20Report.pdf>

Accounts Payable Claims Paid Report

- 1,703 invoices were processed in December 2015 which resulted in payments of \$14,766,709. 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/December%202015.pdf>

That same information, in a user friendly format, is available on the **Kane County OpenGov** platform. Click on the link below to see the online checkbook for December 2015.

<https://kanecountyil.opengov.com/data#/1401/query=94E8D231524FBDA33E89FBFAD6D14086&isVisible=0&breakdown=department&showBy=sum&graphType=bar&year=2016>

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

