

OFFICE OF THE KANE COUNTY AUDITOR
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FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- As the fiscal year comes to a close, we have several internal audit projects that are in progress and we will be bringing reports to this committee as they are completed over the coming months. Among them are audits of the following
 - Circuit Clerk Electronic Citation Fund
 - Circuit Clerk Court Automation Fund
 - Circuit Clerk Court Document Storage Fund
 - Riverboat
 - County Development
 - Water Resources
- Field work on the internal audit of the Health Department has been completed, and a draft version of the report has been sent to Director Jeffers for her review and response to the findings and recommendations included in the report.
- The rolling five year audit plan is included in this report. The plan consists of four major areas.
 - Statutory Audits
 - Financial Audits
 - Annual Audits & Reviews
 - Other Internal Audit Projects.

Please note that it is a fluid plan, subject to change for a number of factors, and it is provided to demonstrate the collaborative nature of a successful internal audit function.

- Included in the “other” audits are three projects which will further strengthen our internal controls and address certain compliance issues.
 - Analysis of fund classification – agency funds or special revenue funds
 - Analysis of county vendors – eliminate potential duplicate vendors, etc.
 - Analysis of contractor/employee classification – to address concerns expressed by the IMRF and the IRS.
- The County Board appropriated funding for the Auditor to contract for a Vulnerability and Penetration Test (VAPT) of our various networks in fiscal 2015. After meeting with stakeholders it was determined that the VAPT should be deferred until after the implementation of the new case management system. As a result \$25,000 was rolled over from fiscal 2015 to fiscal 2016. Now as a result of certain unforeseeable changes and delays the implementation of the case management system will not be accomplished until fiscal 2017. As a result it will be necessary to roll the appropriation forward to 2017. A resolution to that effect is included on the agenda of this committee.

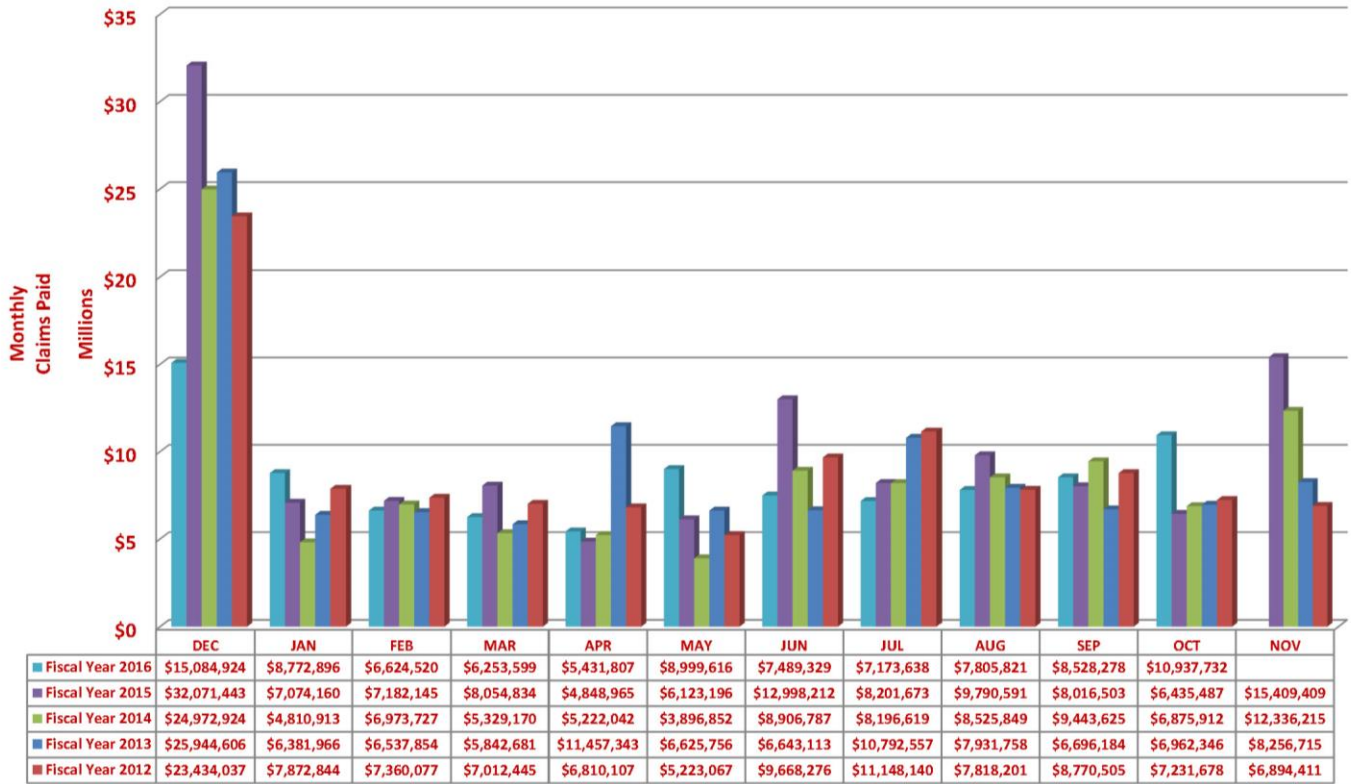
Accounts Payable Claims Paid Report

- The **Accounts Payable Claims Paid Report for October 2016** shows 2,976 invoices were processed which resulted in payments of \$10,937,732.44.

The supporting detail is available on the **Kane County OpenGov** platform. The following link will connect to the [online checkbook for October 2016](#). Reports for previous months are available as saved views on the [Kane County Online Checkbook](#).

The following chart illustrates the comparison between accounts payable claims paid by month for fiscal years 2012 through 2016.

Comparison of Accounts Payable Claims Paid by Month Fiscal Years 2012 through 2016



KANE COUNTY AUDITOR'S OFFICE - OVERVIEW OF FIVE YEAR AUDIT PLAN

Fiscal Years	Five Year Plan							
	2014	2015	2016	2017	2018	2019	2020	2021
Statutory Audits								
Claims against the County	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Continuous Internal Audit of Operations	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Contracts with Vendors	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Real & Personal Property	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Receipts Deposited with Treasurer	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Children's Waiting Room Fund	Completed			Scheduled			Scheduled	
Circuit Clerk Electronic Citation Fund			In Progress			Scheduled		
Court Automation Fund (Circuit Clerk)			In Progress			Scheduled		
Court Document Storage Fund (Circuit Clerk)			In Progress			Scheduled		
Law Library Fund	Completed			Scheduled			Scheduled	
Tax Sale Automation Fund (Treasurer)	Completed			Scheduled			Scheduled	
Transition Audit(s) (reflected below in applicable office/dept)								
Financial Audits								
Animal Control Fund	Transition Audit				Scheduled			
Building Management		Completed			Scheduled			
Mill Creek SSA		Completed			Scheduled			
Capital Projects			In Progress					Scheduled
Circuit Clerk			In Progress			Scheduled		
Coroner				Scheduled			Scheduled	
County Board			In Progress			Scheduled		
Riverboat			In Progress			Scheduled		
County Clerk				Scheduled				Scheduled
County Recorder				Scheduled				Scheduled
Court Services		Completed				Scheduled		
Probation Services Fund (Court Services)		Completed				Scheduled		
Development								
County Development			In Progress				Scheduled	
Community Reinvestment					Scheduled			
Emergency Management Services		Completed				Scheduled		
Environmental Management			In Progress				Scheduled	
Water Resources			In Progress				Scheduled	
Finance				Scheduled				Scheduled
Purchasing			Completed					Scheduled
Health			In Progress			Scheduled		
Human Resources Management		Completed					Scheduled	
Insurance Liability Fund		Completed					Scheduled	
Employee Event Fund		Completed					Scheduled	
Information Technologies					Scheduled			
Judiciary					Scheduled			Scheduled
DUI Fund (Judiciary)	Completed				Scheduled			Scheduled
Foreclosure Mediation Fund (Judiciary)	Completed				Scheduled			Scheduled
KaneComm			Transition Audit				Scheduled	
Merit Commission		Completed					Scheduled	
Public Defender		Completed			Scheduled			
Sheriff		Transition Audit				Scheduled		
State's Attorney					Scheduled			
Supervisor of Assessments			Completed					Scheduled
Transportation				Scheduled				
Treasurer				Scheduled			Scheduled	
Veteran's Commission		Completed			Scheduled			
Annual Audits & Reviews								
Review of Economic Interest Statements	Completed	Completed	Completed	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
Review of Salaries of Elected Officials	Completed		Completed		Scheduled		Scheduled	
Review Bond Principal and Interest	Completed	Completed	Completed	Scheduled	Scheduled	Scheduled	Scheduled	
Payroll Audit for External Auditors	Completed	Not Required	TBD	TBD	TBD	TBD	TBD	TBD
Other Internal Audits								
Countywide								
Fleet	Completed			Scheduled				Scheduled
P-Card Program Audit	Completed			Scheduled				Scheduled
Petty Cash - Countywide			Completed			Scheduled		
Cash Held Independent of the Treasurer			Completed			Scheduled		
Off Balance Sheet Accounts			Baker Tilly	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
Agency fund classification			In Progress				Scheduled	
Duplicate vendor			In Progress				Scheduled	
Contractor vs Employee				Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
Regional Office of Education (ROE)			In Progress					Scheduled
Payroll Limited Review	Completed		DUI Task Force					
IT Limited Vulnerability & Penetration Test		Postponed	Postponed	Scheduled				
Commissary Account (Il Cty Jail Stds 701.250)								

- Notes:
- 2016 election: Auditor, Recorder, Circuit Clerk, Chairman, Coroner, SAO
 - 2018 election: County Clerk, Sheriff, Treasurer
 - As determine which special revenue and agency funds belong under which office/department, include them as subgroups above in order to rotationally audit all funds