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**May 31, 2017**

**FINANCE and BUDGET COMMITTEE REPORT**

**Updates from the Auditor's Office**

- We have issued the report for the [internal audit of the Coroner's Office](#) which covered the Coroner General Fund (001.490), the Coroner Administrative special revenue fund (289.490) as well as the following funds currently classified as agency funds; Elder Fatality Review Team Fund (701), Child Abuse Prevention Fund (720), Coroner's Escrow Fund (713) and Coroner's Special Fund (719). The report was circulated electronically to all stakeholders – including Coroner Russell, the County Board Chairman and all County Board members, as well as the members of the Finance Advisory Group - on May 25<sup>th</sup>. The report is also available online on the Kane County Auditor's website and can be accessed through the link above. Special thanks to Rob and his staff for their cooperation and timely responses to our initial audit findings and recommendations.
- Accounting and auditing standards are constantly being reviewed and changed by a variety of professional organizations including the AICPA (American Institute of CPAs), IIA (Institute of Internal Auditors), GAO (Government Accountability Office) and others.

The changes have varying required implementation dates, however early implementation is always encouraged. Among the changes being put forth by the AICPA are the definition and accounting for agency funds. Additionally, the GAO currently has issued a white paper which, when adopted, will widen audit scopes to specifically plan for reporting on waste in same manner as previously was applied to fraud and/or abuse.

**Accounts Payable Claims Paid Report**

The **Accounts Payable Claims Paid Report for April 2017** shows that 1,852 invoices were processed which resulted in payments of \$6,197,942.73.

The supporting detail is available on the **Kane County OpenGov** platform. The following link will connect to the [online checkbook for April 2017](#). Reports for previous months are also 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 2017 to date.

