



JANUARY 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 First month of the Fiscal Year 2012 is a supplement to the December 31, 2011 financial information prepared and issued by the Finance Department. As of December 31, 2011 county offices and departments would be at 8% 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 11% of budget expenditures.

- * Details pertaining to significant expenditures can be obtained from the Finance Department.

SEE PAGE TWO FOR COMPLETE LIST

The Auditor's Watchdogs are always near...

To make sure you stay within your budget & to the rules you do adhere, as we begin our adventure on this new 2012 fiscal year.

Our office hours are 8:30 to 5:00 and someone is almost always here.

So stop in with questions no matter how mere and remember the Watchdogs are watching and always very near!



SPECIAL POINTS OF INTEREST:

- *Next AP payment cycle date is 01/24/12 & 02/7/12.*
- *Next Payroll Date is 01/06/12, 01/20/12 & 02/03/12.*
- *Remember to print Master Card statements the Monday before the next AP payment cycle.*
- *Please put a note on PEV's for address change.*
- *PEV's are for employees only and not Contract Employees.*
- *All payables, including PEVs are due at 12:00 pm on the Tuesday before the AP payment cycle due date.*

GENERAL FUND:	<u>12-31-11</u>	<u>12-31-10</u>
BUILDING MANAGEMENT	25% (1)	4%
ELECTIONS	13%	5%
OPERATIONAL SUPPORT	67%	63%
SPECIAL REVENUE FUNDS:		
INSURANCE LIABILITY-HRM	22%	17%
RIVERBOAT	58%	42%
PROBATION SERVICES	15%	15%
COUNTY BRIDGE	67% (1)	43%
MOTOR FUEL TAX	52% (1)	60%
COUNTY HIGHWAY MATCHING	100% (1)	98%
TRANSPORTATION SALES TAX	54% (1)	58%
DEBT SERVICE:		
ADULT JUSTICE FACILITY DEBT SERV	74% (2)	72%
JUVENILE JUSTICE BOND DEBT SERV	92% (2)	0%
CAPITAL IMPROVEMENT BOND DEBT SERV	71% (2)	96%
MFT BOND DEBT SERVICE	80% (2)	79%
TRANSIT SALES TAX DEBT SERVICE	96% (2)	94%

(1) PRIMARILY OR ENTIRELY DUE TO ENCUMBRANCES

(2) BOND PAYMENTS DURING DECEMBER

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

OTHER FUNDS:

12/31/11

12/31/10

MILL CREEK SSA	13%	5%
CHEVAL DESELLE VENITIAN SSA	78%	N/A
ENTERPRISE SURCHARGE	35%	56%
INFORMATION TECHNOLOGIES	13%	13%

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Since the November financials are subject to year end accruals and audit adjustments, the December financials included in the January Audit Watch are the first financial statements of the 2012 Fiscal Year. As we begin a new year of our Audit Watch, our feature will be features covered in the 2011 Fiscal Year.

January:

Cheryl Pattelli, Finance Director; David Rickert, Treasurer, and William Keck, Auditor were appointed to a Budget Advisory Group to develop written suggestions for budget preparation, budget management guidelines and criteria for supplemental appropriations.

February:

Auditor is to maintain a file of County Board Contract and Contractual expenditures will not be processed unless:

- Current contract is in force and on file in Auditor's office.
- Contract initiated by a Board resolution must have a copy of the resolution attached.

March:

County's Contingency Fund is for emergency expenses and/or revenue shortfall. Supplemental budget requests from Contingency Fund should be restricted:

- No request granted prior to June 1.
- Limited in emergency situations for unforeseen expenses.

April:

Guidelines for local travel on county business by private auto. No mileage reimbursement for commuting from home to the work place. Revision of county travel policy to distinguish between local and out-of-town travel.

May:

Forms for preparation of the 2012 Budget were to include:

- Distinction between union and non-union employees in granting salary increases.
- Cost increase as a result of state or federal mandate.
- Funding of personnel positions by specific revenue source.
- Justification for salary, benefits and any cost allocation method.
- Job description, revenue funding source mandate result and any other justification for the position.

June:

Prohibited political activities under the County Ethic Ordinance:

- Employee not required to purchase or solicit orders for tickets to political fundraisers.
- Political contributions are not to be solicited or accepted on county property by an employee or candidate for elected office.
- No promise of value to county government by an employee or candidate for elected office in return for financial support of the candidate for elected office.

Any prohibited political activity is to be reported to the State's Attorney Office.

July:

Top Ten Reasons Why Personal Expense Vouchers are Returned to Employees:

- 10). Fund/Account number missing or incomplete
- 9). One employee takes another employee to lunch and charges the meal to the county.
- 8). Tips are added to the meal per diem.
- 7). Vouchers are not approved by a department supervisor.
- 6). Staples are used.
- 5). Receipts are not taped to an 8 1/2 x 11 piece of paper.
- 4). Expense/Travel reimbursement requests are submitted over 90 days since expense/travel date.
- 3). Meal charges are greater than allowable for per diems.
- 2). Conference itineraries are not included/submitted (where did you go?).
- 1). Itemized receipts are not submitted for meals/purchases.

August:

Auditor's office requested suggestions for increasing general fund reserves. Suggestions would be evaluated and the most reasonable would be submitted to Finance/Budget Committee.

Editor's comments:

-No suggestions were submitted.

September:

No feature of the month, Michele Matuszak, Administrative Officer transferred to Building Management and retired as an Audit Watchdog (Bloodhound) with her farewell message.

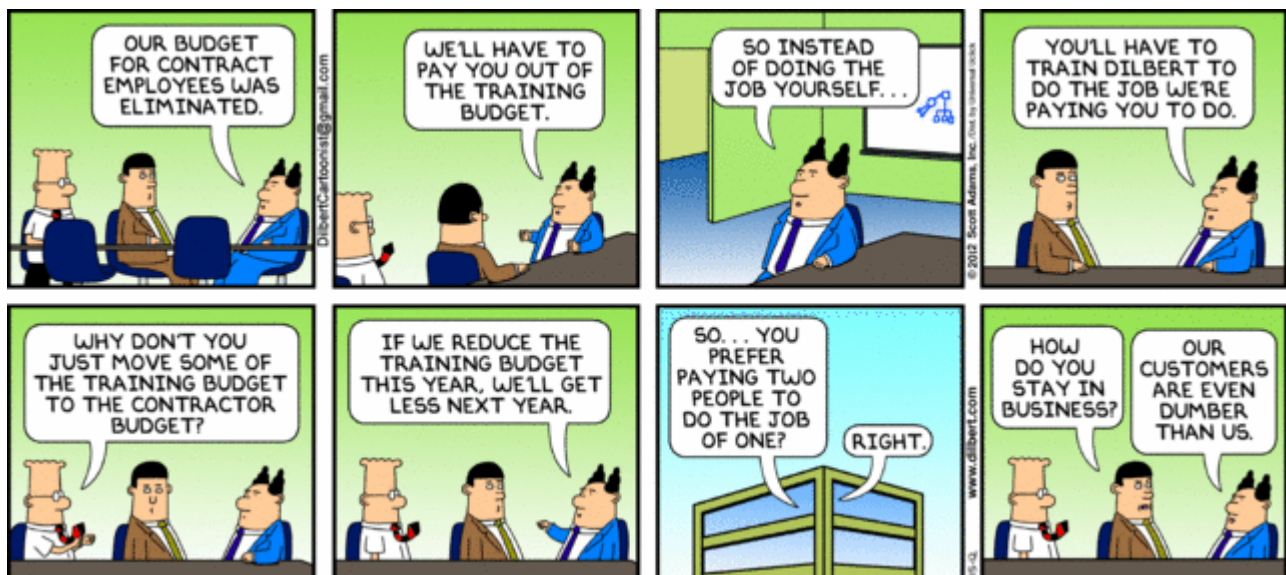
October:

No feature of the month, Lynn Carlstrom was hired as Michel's successor Watchdog with her introduction message.

November:

Thanksgiving facts today, Thanksgiving history and for a fun Turkey Day.

THOUGHT FOR THE DAY:



OTHER REMINDERS



Original invoice smaller than 8 ½ x11 must be affixed by tape to an 8½ x 11 scrap paper.

NO STAPLES PLEASE!

Payroll checks will be released to payroll coordinators or their designee. Authorized persons must be on file with the Auditor's office. Forms are available upon request.

Direct deposit is available and we encourage it's use. Contact the Payroll Department for payroll checks and the Finance Department for PEV reimbursements.

Don't forget - We are tax exempt.

We are currently watching for sales tax on all invoices. If you need a copy of the Tax Exempt form- they are available through this office and on the intranet.

Tax exempt certificates are good until 2015.

Original vendor invoices submitted for payment should have:

- 1) Highlighting of the vendor name and amount.
- 2) Fund number, department code, account number string and batch number.

The Watch Dogs:

Bill Keck

John Harahan

Lynn Carlstrom

