



KANE COUNTY AUDITOR'S OFFICE
A U D I T W A T C H

NOVEMBER 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 eleventh month of the Fiscal Year 2012 is a supplement to the October 31, 2012 financial information prepared and issued by the Finance Department. As of October 31, 2012, county offices and departments would be at 92% 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 95% of budget expenditures with the same period of the prior year presented for comparison.

- * Debt Service expenditures are comparable with the prior year.
- * Details pertaining to other significant expenditures can be obtained from the Finance Department.
- * Budget overages are based upon actual expenditures plus encumbrances in relation to the revised budget. Encumbrances are an important factor in the Impact Fee overages AND Building Management Expenditures.
- * In reviewing the provided information, the timing of expenditures is a factor. Overages at this point in time may not be the situation at fiscal year end.

SEE PAGE TWO FOR COMPLETE LIST



SPECIAL POINTS OF INTEREST:

- *Next AP payment cycle date is 12/03/2012, 12/17/2012 and then 12/31/2012*
- *Next Payroll Date is 12/07/2012 and then 12/21/2012. Checks are to be picked up in the Treasurer's Office*
- *Remember to print **Master Card** statements the Monday before the next AP payment cycle.*
- ***Please reread the AP Procedures** distributed Dec. 2009. This is a good time to make sure you are following the current procedures.*
- ***Batches/Invoices** that do not follow current procedures will be returned to Dept.*

EXPENDITURES:	<u>10-31-2012</u>	<u>10-31-2011</u>
<u>GENERAL FUND</u>		
BUILDING MANAGEMENT	96% (2)	94%
REGIONAL OFFICE OF EDUCATION	97%	100%
TREATMENT ALTERNATIVE COURT	118%	76%
JUVENILE CUSTODY	112%	95%
JUVENILE JUSTICE CENTER	98%	86%
<u>SPECIAL FUNDS</u>		
VITAL RECORDS AUTOMATION	97%	99%
AJF MEDICAL COST	100%	100%
MOTOR FUEL TAX	100%	106%
COUNTY HIGHWAY MATCHING	99%	98%
TRANSPORTATION SALES TAX	107%	99%
CDBG	114%	117%
HOME PROGRAM	112%	73%
<u>OTHER FUNDS</u>		
PLANK ROAD ESTATES SBA	117%	—
EXPOSITION VIEW SBA	730%	—
TRANSPORTATION CAPITAL	111%	80%
GREATER ELGIN IMPACT FEES	1415% (1)	296%
TRI-CITIES IMPACT FEES	135% (1)	59%
CENTRAL IMPACT FEES	117% (2)	0%
SOUTH IMPACT FEES	143%	0%
THE ABOVE FINANCIAL INFORMATION IS <u>UNAUDITED</u>		

ELECTED OFFICIALS, DEPARTMENT HEADS AND COUNTY EMPLOYEES

THANKS FOR THE MEMORIES!!

As we stroll down memory lane, let's start with December 1, 1992 - the day I was sworn in as County Auditor. I was elected to an office in transition from General Accounting to Internal Auditing. Ann Klusak was my first Deputy Auditor and she served until her passing from cancer. John Harahan and Scott Sanders also served as Deputy Auditors during my 20 year tenure. Administrative Officers who served during my tenure were Michele Schramer, Marianne Delaney, Diana Butler, Carol Bellei, Renee Stammet, Michele Matuszak, Lynn Carlstrom and Mary Herwaldt. Also a victim of cancer, Marianne Delaney served until her disability leave, with her ultimate passing from this dreaded disease.

We audit 32,000 vendor claims in our annual accounts payable cycle and 32,000 employee payroll claims in our annual payroll cycle. We also conduct 10-15 internal audits during the year, some of our accomplishments are as follows:

- Recommended internal controls over the transportation division parts inventory.
- Recommended procedures for accountability of Riverboat Funds distributed to grantees.
- Verification of compliance with contracts and agreements.
- Established an Audit hotline for the reporting of fraud, waste and abuse.
- Abatement of over \$462,000 in penalties and interest imposed by federal and state taxing authorities.
- Recovery of \$37,600 in unauthorized expenses from the sale of property funded by a Riverboat Grant.
- Recovery of \$31,553 in fees from unreported cable TV revenues.

I have also served on task forces responsible for (1) external auditor selection, (2) financial system selection, (3) capital construction projects and (4) budget control guidelines. By so doing, we have enhanced the profile of the Auditor Office.

The success of an Elected Office is attributed in no small measure to the Elected Official's staff. Many thanks to my staff members for their role in our audit success.

As I retire as watch dog and editor, there is no reason to fear. Terry Hunt is my successor and you will be well served in the next fiscal year!

Sincerely,

William F. Keck

THOUGHT FOR THE DAY

After celebrating Thanksgiving, there are many things for which we can be thankful!

For the taxes I pay

Because it means I am employed.

For the mess to clean after a party

Because it means I have been surrounded by friends.

For the clothes that fit a little too snug

Because it means I have enough to eat.

For all the complaining I hear about the government

Because it means we have freedom of speech.

COME AND JOIN US FOR A SPECIAL OPEN HOUSE

IN HONOR OF BILL

TO WISH HIM A HAPPY RETIREMENT!!

THIS THURSDAY, NOVEMBER 29, 2012

2:00 - 6:00 PM

BLDG. A-AUDITORIUM

KANE COUNTY GOVERNMENT CENTER

719 S BATAVIA AVE, GENEVA

HOLIDAY TEA IS BACK FOR AN ENCORE
PERFORMANCE



CLARIFICATION CORNER—GENERAL

FAQ'S GENERAL:

How do I have a remit sent with my payment (check) ? *Make a copy of the whole invoice. Do not remove or tear remittance off original invoice. Paperclip all remits as a separate batch (copies of invoice) together in back or in front of your invoice batch. Do not expect this to be done for you :)*

Per Diem FAQ's:

When I request a per diem for meals do I need to turn in the meal receipt? *NO, you do not need to submit a receipt for meal reimbursement using the per diem rate. If you elect to not request a per diem and request an actual cost reimbursement, a receipt is required and the reimbursement amount will be limited per the county Financial Policy.*

When do I need to provide an agenda or proof of registration? *Whenever an employee attends any event, i.e. conference, training seminar or workshop, where a registration fee is charged a copy of the registration, agenda or such other document that shows what meal is included must be submitted with the PEV—regardless if the employee elects to use actual cost reimbursement or per diem reimbursement.*

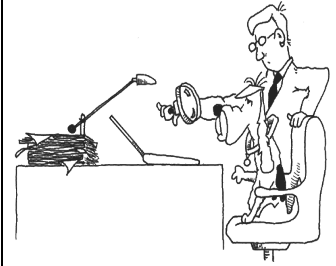
The Watch Dogs: **Hope you and your family had a very Happy Thanksgiving!**



Bill Keck

John Harahan

Mary Herwaldt

**SPECIAL POINTS OF INTEREST:**

- *Submit the original invoice for payment requests.*
- *On the original invoice highlight the vendor name and amount.*
- *Include the account number string and batch number on all original invoices.*
- *If the original invoice or receipt is smaller than 8-1/2x11, then affix to an 8-1/2x11 sheet of scrap paper.*
- *Direct deposit is available for PEV reimbursements—contact the Finance Department.*