



Fiscal 2015 Budget Proposal
Presented to Finance & Budget Committee
July 30, 2014

RISK MANAGEMENT SERVICE **INTEGRITY**
KANE COUNTY BEST PRACTICES
AUDITOR
INDEPENDENCE BOARD ANALYSIS
TRANSPARENCY FINANCIAL INFORMATION **INNOVATION**
PUBLIC ACCOUNTABILITY

OFFICE OF THE KANE COUNTY AUDITOR



Budget Presentation Overview

Moving forward from 2014 to 2015

- Current Organizational Chart
- Projected Organizational Chart
- Major Changes for 2015 Operations Budget
 - Transition Audit – County Sheriff
 - Vulnerability Scan and Penetration Test - Information Technologies Department
- Minor Changes for 2015 Budget
- 2015 Budget Summary
- Graphical Comparisons
- Questions



Organizational Chart (Current Staffing)

County Auditor

Terry Hunt

2015 Salary \$88,214

Health & Dental Benefits \$19,551

Total \$107,765

Deputy Auditor

Andrea Rich

2015 Salary \$66,300

Health & Dental Benefits \$6,682

Total \$72,982

Staff Auditor

Margaret Todd-Cave

2015 Salary \$42,840

Health & Dental Benefits \$6,682

Total \$49,522

2015 Salaries include a 2% raise for both the Deputy Auditor and Staff Auditor.

Health & Dental Costs are budgeted at the 2015 rates set by the Finance Department.



Organizational Chart (Projected Staffing)

County Auditor

Terry Hunt

2015 Salary \$88,214

Health & Dental Benefits \$19,551

Total \$107,765

An Administrative Assistant position has been added to the fiscal year 2015 staff and budgeted as permanent part time position. This will be an hourly paid position, with a projected schedule of the equivalent of +/- 3 days per week.

Deputy Auditor

Andrea Rich

2015 Salary \$66,300

Health & Dental Benefits \$6,682

Total \$72,982

Staff Auditor

Margaret Todd-Cave

2015 Salary \$42,840

Health & Dental Benefits \$6,682

Total \$49,522

Administrative Assistant

To Be Filled

2015 Part Time Hourly \$21,840

Health & Dental Benefits \$6,682

Total \$28,522



Major Budget Changes

Best Practice Audit Additions - \$50,000 Increase

- Transition Audit of Sheriff's Office
 - \$30,000 in estimated expenditures with an independent third party contractor
 - The transition audit is a cyclical function related to the election process and should not be considered an ongoing budget item...but similar audits may reoccur periodically.



Major Budget Changes

Best Practice Audit Additions - \$50,000 Increase

- Vulnerability Scan and Penetration Testing of Information Technologies Department
 - \$20,000 in estimated expenditures with an independent third party contractor
 - Security testing of limited components and specialized value added audits should become part of the regular overall audit program. In order to maintain the staffing level as detailed in the 2015 budget proposal, continued outsourcing of similar future projects will be required.



County Sheriff Transition Audit

DRAFT AUDIT SCOPE – Areas to be covered

- General
- Human Resources
- Cash – Cash Receipts & Disbursements
- Fixed Assets
- Accounts Payable



County Sheriff Transition Audit

GENERAL – estimated at 60 man-hours

- Departments included
 - Sheriff, Public Safety, Adult Corrections and Court Security
- Fluctuation Analysis
 - Fiscal 2014 vs 2013 vs Budget for
 - Balance Sheet
 - Income Statement
- Review transition period
December 2014 – January 2015 expenses



County Sheriff Transition Audit

HUMAN RESOURCES – estimated at 18 man-hours

- Departments included
 - Sheriff, Public Safety, Adult Corrections and Court Security
 - Fiscal 2014 vs 2013 vs Budget for
 - Review Employee Count by Department
 - Perform Salary Comparisons



County Sheriff Transition Audit

CASH (OVERALL) – estimated at 77 man-hours

- Departments included
 - Sheriff, Public Safety, Adult Corrections and Court Security
- Bank Accounts – 21 different accounts under control of the Sheriff's Office
 - Confirm bank accounts
 - Document & review processes
 - Review reconciliations
 - Review for anomalous transactions
 - Petty Cash



County Sheriff Transition Audit

FIXED ASSETS – estimated at 28 man-hours

- Departments included
 - Sheriff, Public Safety, Adult Corrections and Court Security
- Obtain Asset Listing from Finance
 - Review additions and deletions for fiscal year 2014
 - Perform (limited) physical inventory



County Sheriff Transition Audit

ACCOUNTS PAYABLE – estimated at 24 man-hours

- Departments included
 - Sheriff, Public Safety, Adult Corrections and Court Security
 - Review new and modified vendors within the New World System
 - Review County Board minutes and contracts



Vulnerability Scan/Penetration Test

Vulnerability Management Program

- “Patch” management is a part of the normal function of the IT Department handling
 - Safe and timely patch installation
 - Risk assessment of each patch
 - Immediate testing of high risk patches
 - Testing lower risk patches over time



Vulnerability Scan/Penetration Test

Testing the Vulnerability Management Program

- The IT Department will have input to develop the test parameters, and appropriate advance notification prior to the test. However, the testing should be done independently and should include among major objectives
 - Discovering network vulnerabilities
 - Testing incident response capabilities
 - Testing the firewall configuration



Vulnerability Scan/Penetration Test

Testing the Vulnerability Management Program

- Vulnerability scanning and Penetration testing should include
 - Scanning for known vulnerabilities
 - Scanning with custom exploits
 - Determination of potential damage
 - Testing for network level exploits
 - Testing for application level exploits



Vulnerability Scan/Penetration Test

Testing the Vulnerability Management Program

- Vulnerability scanning and Penetration testing can cause downtime in systems
- Coordination with IT should ensure that the system is not left in an exploitable condition either through
 - Modification of access permissions, or
 - Running exploits left after testing



Minor Budget Changes

Capital Requested – Total \$3,400

- \$2,500 for basic office furniture to provide an appropriate working environment for the new Administrative Assistant
- \$900 for a laptop for the Deputy Auditor

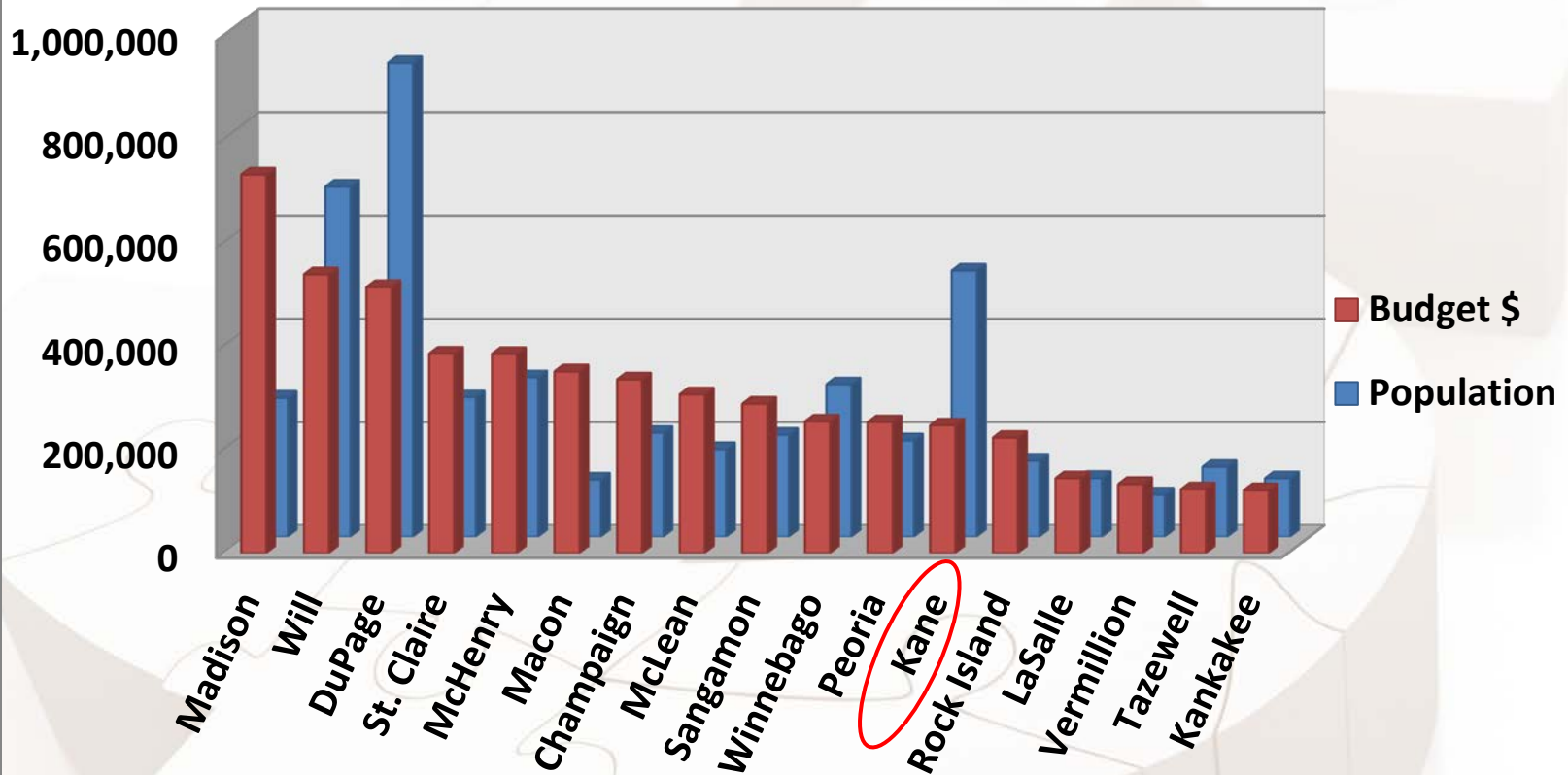
Kane County Auditor 2015 Budget Based on Projected Staffing Level

	2014			2015	
	6 Mos Actual	Amended Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries *	\$ 99,572	200,300	50%	219,786	10%
Benefits *	17,995	36,097	50%	39,597	10%
Contractual **	2,259	9,260	24%	60,600	554%
Commodities	314	1,500	21%	1,500	0%
Capital *	1,000	0	N/A	3,400	N/A
TOTAL	\$ 121,140	247,157	49%	324,883	31%

*The addition of an Administrative Assistant adds \$21,840 in salaries, \$6,682 in benefits and \$2,500 in capital – or a total increase of 13% over the 2014 budget.

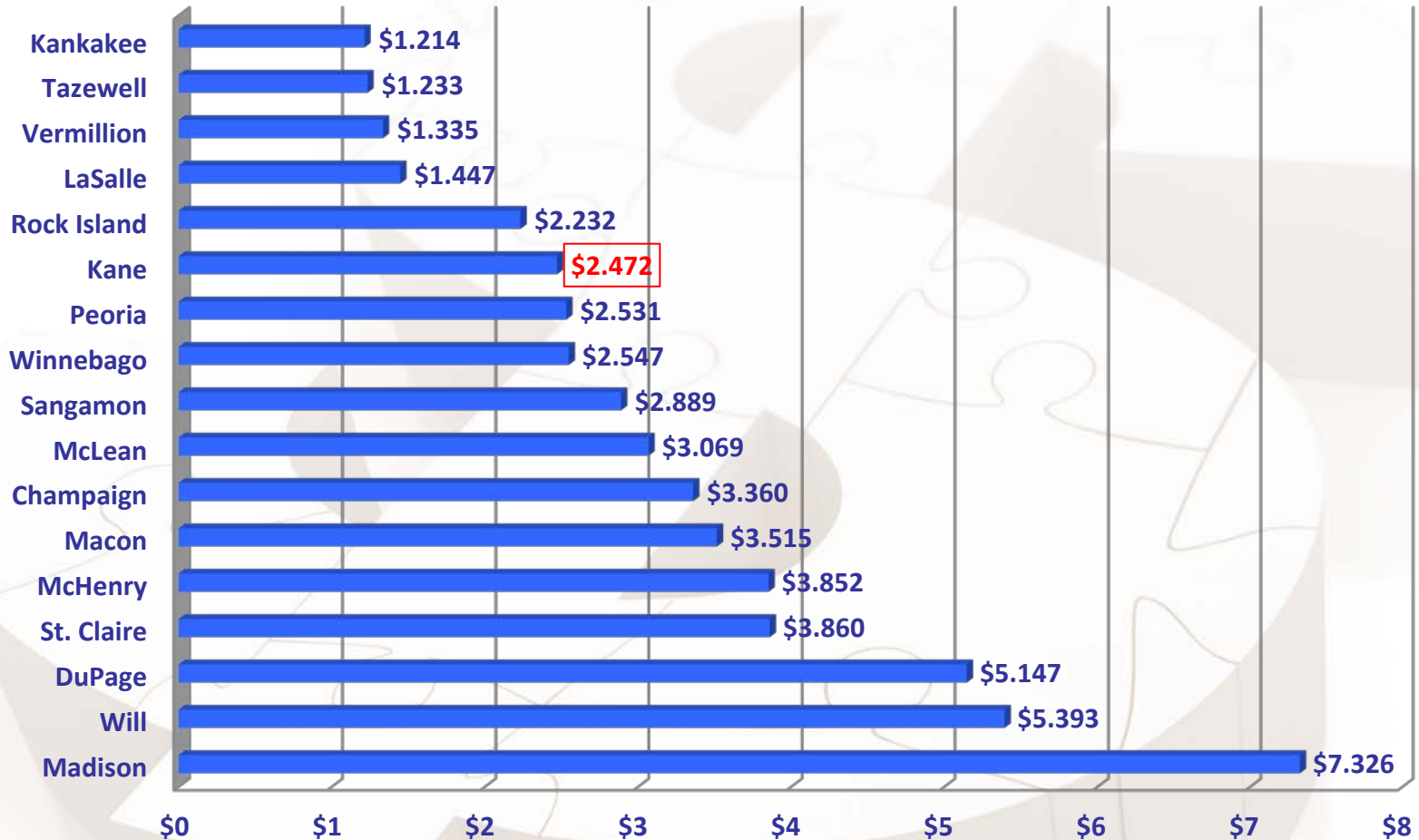
** The Sheriff transition and IT vulnerability audits add \$50,000 in contractual costs – or an increase of 20% over the 2014 budget.

Elected Illinois County Auditors Comparison of 2014 Budget to Population Served



At an overall cost of \$0.48 per person, the Kane County Auditor's Office is still the most cost effective in the state.... by a wide margin.

Elected Illinois County Auditors Ranked by 2014 Budgets



2014 Budget in Hundreds of Thousands

Questions?



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