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April 3, 2015

Hon. Chris Lauzen

Members of the Kane County Board

Ladies and Gentlemen,

The Office of the Kane County Auditor has completed an audit of the procedures performed by the Department of Human Resources (Human Resources) related to the compensation of Kane County elected officials.

Audit Objective:

- Determine the salary paid to all Kane County elected officials, during calendar year 2014, and
- Identify and analyze any deviations from the salary amount.

Summary of Findings:

- The salary amounts paid to elected officials during calendar year 2014 complied with applicable State and County-authorized amounts;
- The processing of the compensation paid to elected officials during calendar year 2014 substantially complied with County-authorized policies; and,
- The total compensation paid to elected officials during calendar year 2014 complied with the County-authorized policies.

Background:

Several changes took place during calendar year 2014. Former Sheriff Perez retired at the conclusion of his term, which ended November 30, 2014. Newly elected Sheriff Kramer took office for the term which began December 1, 2014. Similarly three (3) new members of the County Board also were elected to terms which began on December 1, 2014.

On a county-wide basis, for the term beginning December 1, 2014 Kane County had one (1) newly elected official, and three (3) re-elected officials. Altogether 11 individuals served as county-wide elected officials during 2014.

Twelve (12) County Board members were elected for terms beginning December 1, 2014 including three (3) newly elected and nine (9) re-elected board members. Altogether 27 individuals served as members of the County Board during 2014.

The complete current roster of elected offices and their respective terms is summarized as follows:

<u>Elected Office</u>	<u>Term of Office</u>
County Board Member (12 individuals)	December 2012 – November 2016
County Board Member (12 individuals)	December 2014 – November 2018
County Clerk	December 2014 – November 2018
County Sheriff	December 2014 – November 2018
County Treasurer	December 2014 – November 2018
Regional Superintendent of Schools	December 2014 – November 2018
County Board Chairman	December 2012 – November 2016
Clerk of the Circuit Court	December 2012 – November 2016
County Auditor	December 2012 – November 2016
County Coroner	December 2012 – November 2016
County Record	December 2012 – November 2016
State's Attorney	December 2012 – November 2016

Audit Procedures:

Audit procedures were performed to verify that the compensation received by the Kane County elected officials complies with the applicable State and County policies. The audit scope was limited to the base salary paid to each of the 38 elected officials (as described in the background) during calendar year 2014. Elected Circuit Judges of the Sixteenth Judicial Circuit Court were not included in the audit as their salary is primarily funded through the state.

The audit procedures included:

- Examining the statutory references and County resolutions citing salary information.
- Verifying the accuracy of the bi-weekly salary calculations for each of the 49 elected officials referenced above.
- Reviewing 3 separate pay periods to verify that the salary was properly recorded in the financial records of the County. To ensure that all elected officials were included in the review, 2 of the pay periods chosen were from prior to December 2014 and 1 pay period was chosen from December 2014 (after the newly elected officials had taken office).

Audit Findings:

The compensation paid to the elected officials during calendar year 2014 complied with the applicable State and County-authorized amounts. Although outside the scope of this audit, it was noted that some elected officials chose not to participate in the County's health insurance and/or IMRF retirement plans. In each case Human Resources maintained documentation of those elections in the individual employee files.

Thank you to the staff of the Kane County Department of Human Resources for the assistance they provided.

Please feel free to contact me with any questions.

Sincerely,

OFFICE OF THE KANE COUNTY AUDITOR

A handwritten signature in cursive script, appearing to read "Margaret Todd-Cave", is centered on the page. The signature is written in dark ink on a light-colored background.

Margaret Todd-Cave

Kane County Staff Auditor