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KANE COUNTY GOVERNMENT CENTER

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Hon. Chris Lauzen, Chairman
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. The objectives of the audit were to:

- Determine the salary paid to all Kane County elected officials; during calendar year 2012 and,
- Identify and analyze any deviations from the salary amount.

Summary of Findings:

- The salary amounts paid to elected officials during calendar year 2012 complied with applicable state and County-authorized amounts;
- The processing of the compensation paid to elected officials during calendar year 2012 substantially complied with County-authorized policies; and,
- The total compensation paid to elected officials during calendar year 2012 complied with the County-authorized policies.

Background:

Several changes took place during calendar year 2012. For the term ended November 31, 2012 there were a total of 26 members of the Kane County Board. For the term beginning December 2, 2102 that number of County Board members was reduced to 24. The newly constructed board included 8 newly elected members. Altogether 34 elected officials served as a member of the County Board during calendar year 2012.

Additionally, there are 10 county-wide elected positions whose compensation is administered by Human Resources. There were 5 newly elected officials including the County Board Chairman, Auditor, Circuit Clerk, Coroner and the Regional Superintendent of Schools. Altogether 15 elected officials served in a county-wide capacity during calendar year 2012.

Two officials were unable to complete their elected term in office. The previous Coroner passed away, and the previous Regional Superintendent of Schools resigned during calendar year 2012. As a result, interim replacements were appointed for both positions until such time as their successors could be elected.

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 2014
County Board Member (12 individuals)	December 2012 – November 2016
County Clerk	December 2010 – November 2014
County Sheriff	December 2010 – November 2014
County Treasurer	December 2010 – November 2014
Regional Superintendent of Schools	December 2012 – November 2014
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 Recorder	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 49 elected officials (as described in the background) during calendar year 2012. 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 2012, and 1 pay period was chosen from December 2012 (after the newly elected officials had taken office).

Audit Findings:

The compensation paid to the elected officials during calendar year 2012 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.

I wish to thank the staff of the Kane County Department of Human Resources for the assistance they provided. I wish to take this opportunity to acknowledge Sheila McCraven and Patsy Clark individually as well. They were a great help with both this audit, and the related payroll audit I performed earlier this year in conjunction with our external auditors in the preparation of our annual Comprehensive Annual Financial Report.

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 "Terry Hunt".

Terry Hunt

Kane County Auditor