

OFFICE OF THE KANE COUNTY AUDITOR
KANE COUNTY GOVERNMENT CENTER

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MEMORANDUM

DATE: January 3, 2012

TO: County Clerk John A. Cunningham
Chairman Karen McConnaughay
Members of the Public Service Committee

FROM: William F. Keck, Auditor

RE: Vital Records Automation and Tax Redemption Trust Bank Accounts

Enclosed is the Auditor Office's review of the Vital Records Automation and Tax Redemption Trust Bank Accounts for the period of December 2010 to August 2011. Included therein are our recommendations and the County Clerk's response.

We wish to thank the Accountant for her cooperation during our review.

Sincerely,

William F. Keck
Auditor

CC: J. Bennett
Z. Fakroddin

Review of the County Clerk Bank Accounts

In the management letter for fiscal year ended November 30, 2010, WRDR LLC CPA's recommended that the county auditor periodically check department level cash accounts. The Auditor's Office reviewed the Vital Records Automation and Tax Redemption Trust cash transactions for the period of December 2010 to August 2011.

Vital Records Automation:

This fund is used by the Vital Records Department to image and index all vital records for easier retrieval and presentation. Receipts are collected from customers requesting copies of vital records such as birth certificates and death certificates and are recorded in a cash register. Clerks balance the cash register daily and give receipts to the Accountant who prepares and delivers the deposit to the bank. The Accountant obtains the receipted deposit ticket from the bank, posts the cash records and reconciles the bank account. On a monthly basis, a check is issued to transfer monies to the Treasurer's Office. The check is issued by the Accountant, signed by the Accountant using the County Clerk's signature stamp and submitted to the Treasurer's Office. The Accountant also posts transfers from the Vital Records Account to the Treasurer's Office.

Tax Redemption Trust:

Tax Redemption Trust is an agency fund whereby certificates are sold for properties with delinquent taxes. Receipts are collected from successful bidders of the certificates and recorded in a cash register. Clerks balance the cash register daily and give receipts to the Accountant who prepares and delivers the deposit to the bank. The Accountant obtains the receipted deposit ticket from the bank, posts the cash records and reconciles the bank account. On a daily basis, the Accountant transfers the receipts in this account to the Treasurer's Office. The checks are issued by the Accountant, signed by the Accountant using the County Clerk's signature stamp and submitted to the Treasurer's Office. The delinquent taxpayer can redeem his property at the County Clerk's Office by submitting a payment which includes the certificate holder's lien for unpaid taxes and interest. This receipt is handled in the same manner as previously discussed. When delinquent taxpayer property is redeemed, a check in the amount collected from the delinquent taxpayer is issued to the tax lien certificate holder. This disbursement is handled in the same manner as previously discussed.

Recommendation:

In order to have a more proper segregation of duties, we recommend that someone independent of the cash receipts and disbursement functions reconcile the Vital Records Automation and Tax Redemption Trust Bank Accounts.

County Clerk's Response:

Administrative Deputy, Al Westhoff, has been assigned the task of reconciling Vital Records Automation and Tax Redemption Trust Bank Accounts (letter attached).