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DUI (Fund 196)

Background

The DUI fund mission is to provide educational materials and opportunities to Law Enforcement, first responders, and court representatives to present to audiences the potential effects of driving under the influence and driving while intoxicated.

Revenues are raised through court fines as defined in County Code 21-1-1:

Additional Court Fees: The clerk of the circuit court of the county shall charge and collect a one hundred dollar (\$100.00) fee for the second and subsequent violations of section 5/11-501 of the Illinois vehicle code or violations of similar provisions, contained in county or municipal ordinances, committed in the county. The proceeds of this fee shall be placed in the county general fund and used to finance education programs related to driving under the influence of alcohol or drugs. (Ord. 93-170, 6-8-1993)

Fund 196 was first budgeted in the 2011 budget at estimated revenues of \$4,500. The adopted budget for 2014 is \$14,000. To date, the fund has incurred no expenses.

Scope and Testing

General

- Reviewed County Code, resolutions, etc. relative to the fund.
- Reviewed processes and accounts with appropriate personnel.
- Performed Income Statement fluctuation analysis 7/31/14 YTD actuals annualized vs 2014 budget vs FY 2013 – Noted that FY 2014 revenue annualized to \$6,800 vs 2014 budget of \$14,000 vs FY 2013 of \$10,700; however, the fund is favorable overall as no expenses have been spent on a \$14,000 expense budget.

Revenue – Agreed revenue to supporting documentation to ensure completeness.

Expenditures - Noted no expenditures in 2014, 2013, 2012 or 2011. The Court Administrator and Deputy Court Administrator indicated that talks have occurred to perhaps fund some high school awareness programs.

Findings and Recommendations

County Code 21-1-1 states that the fee collected “shall be placed in the county general fund”. Ordinance 10-205 signed on July 13, 2010 states that “The proceeds of this fee shall be placed in the County General Fund, via Revenue Line Item 277.430.000.36050 and used exclusively to finance education programs relating to Driving Under the Influence of Alcohol or Drugs through the DUI Education Fund Expenditure Line Items in budget 277.430.467.”

In practice, the budget, revenue and expenditures are captured in a Special Revenue Fund, 196.240.246. If the funds remain in 196.240.246, the County Code should be updated to reflect where the budget, revenue and expenditures are truly captured.

Alternatively, the revenue might be consolidated into other existing funds/programs with a similar mission (e.g., Too Good for Drugs Program in the Sheriff’s Office).

The Auditor’s Office would like to express our thanks to the Court Administrator and Deputy Court Administrator for their support in the completion of the audit.



Terry Hunt – Kane County Auditor



Andrea Rich – Deputy Auditor