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## **Kane County Task Force on Drinking and Driving Audit Report Period Examined: December 1, 2005 – November 30, 2010 January 20, 2012**

In mid-2011, State's Attorney Joseph McMahon requested an examination of the fund set up for the use of the Kane County Task Force on Drinking and Driving for the period covering fiscal years 2006, 2007, 2008, 2009, and 2010. The Auditor's Office's has reviewed accounting records from the HTE and New World systems and records provided by Karen Engh, Task Force secretary. This report starts with an introduction to the legislation that governs the fund. Then we have a Findings and Recommendations section. The response to this Audit Report by the State's Attorney's Office is the final three(3) pages of this nine(9) page document.

### **Introduction**

#### **Part 1**

In resolution 82-122, passed on September 14, 1982, the County Board created "a Kane County Task Force on Driving Under the Influence (D.U.I.), whose goal "shall be an identifiable reduction in D.U.I.-related death and injury losses in Kane County." This resolution further specified that the "Chairman of the County Board, with the advice and consent of the County Board, [shall] appoint a Kane County Task Force on D.U.I. composed of not more than twenty-five(25) voting members and three(3) ex-officio non-voting members." A year later, on September 13, 1983, in resolution 83-123, the County Board renewed the Kane County Justice Commission's status as lead agency for the Kane County Task Force on Drinking and Driving, and stated that "the Commission will oversee the implementation of recommendations proposed by the Task Force report; and the committees of the Kane County Board shall be actively involved in the aforementioned implementation." During the audit, we were unable to find a copy of the recommendations referred to in the resolution. There were no attachments to the resolution per staff in the County Clerk's Office. We also understand that the Kane County Justice Commission did not exist past the early 1990's.

The Kane County Task Force on Drinking and Driving has become known as the DUI Task Force. For the period under audit, the DUI Task Force was governed by Bylaws approved by the Task Force on May 27, 2004. Per the Bylaw document, "The purpose of these Bylaws is to add structure to the functions of the DUI Task Force, establish procedures for public participation and accomplish our responsibilities in an orderly fashion." Per the Bylaws, the "purpose of the DUI Task Force is to enhance public safety by reducing the number of DUI-related traffic crashes, fatalities, and injuries within Kane County. The goal of the DUI Task Force is an identifiable reduction in the DUI-related death and injury losses within the County. The DUI Task Force is continually working to discover and implement new ways to reduce the potential for drunk driving through education and deterrence and of combating the DUI epidemic."

The 2004 Bylaws further state the “Kane County Coroner’s Office is the lead agency for the DUI Task Force and oversees the implementation of the recommendations proposed by the DUI Task Force. *The DUI Task Force task was to design and implement an education, public information, and enforcement program.*” [Italics in original document.]

## Part 2

As we write this report, we note Resolution 11-275 Resolution Authorizing The Continuance Of The Kane County Task Force On Drinking And Driving was passed by the County Board on September 13, 2011. This resolution included new DUI Task Force Bylaws as Exhibit A.

Section 2 of these new Bylaws states: “The DUI Task Force is a local anti-crime program created by the Kane County Board pursuant to Resolution 11-275. The purposes of this organization shall be:

- 1) “To enhance public safety by aiding law enforcement agencies in the apprehension of drivers impaired by alcohol and/or other drugs, thereby reducing the threat of DUI related traffic crashes, fatalities, and injuries posed by impaired drivers within Kane County.”
- 2) “To provide funding for appropriate projects to curb drunken driving that meet the statutory requirements under 730 ILCS 5/5-6-3.1(c)(13).”
- 3) “Its primary goals include: [a]encouraging the public to report incidences of DUI violations to law enforcement agencies, [b]assisting such agencies in the apprehension of impaired drivers, and [c]providing a forum for the exchange of information and ideas between law enforcement and other agencies relating to combating the problem of impaired driving in Kane County.”

The new Bylaws further state the “Kane County State’s Attorney’s Office is the lead agency for the DUI Task Force and oversees the implementation of the recommendations proposed by the DUI Task Force.”

This auditor notes the new direction the DUI Task Force is taking. In some cases the new Bylaws anticipate recommendations we make to improve internal controls. We proceed with our report.

## **Findings and Recommendations**

### 1) Accounting Records

We found the disbursement records turned over to the Auditor’s Office incomplete in some cases. We obtained transaction lists from the Treasurer’s Office and the Finance Department, and matched them with bookkeeping records from the Coroner’s staff. Our objective was to classify transactions in order to compile totals for the various types of expenses. For some transactions, we were unable to adequately determine the purpose from disbursement documents or computer entries. For a number of transactions, review of meeting minutes provided needed information.

**We recommend(#1)** that DUI Task Force Chair and Treasurer devise a disbursement form be to be used for all expenses. This form should include the vendor, services or

commodities purchased, quantities and terms, proof that the items have been received, and place for approvals by the Task Force Treasurer and Chair. Attached to this form should be invoice(s), quotes, and other documents that clarify the purpose of the expense. Since the DUI Task Force lead agency is now the State's Attorney's Office, we recommend that the existing SAO bill paying staff be utilized to assure the collection of documentation and efficient handling of disbursements. 2011 Bylaws Article IV, Section 6(a): Disposition of Funds addresses procedures in this area.

## 2) Grant Administration

From fiscal 2006 through fiscal 2010, the DUI Task Force made 108 grant disbursements totaling \$363,758.85. Grantees included municipalities, police departments, fire departments, the Kane County Coroner, Sheriff, and State's Attorney, a school district, four high schools, a university, and five companies that provide products and services in treatment, education, and counseling of DUI offenders.

We noted that the DUI Task Force did not maintain files by grant or grantee. In our review of disbursement records and other files, we found no standard form or standard information required of potential grantees in their requests for grants, and that there was no standard for grantee reporting of the outcomes of the use of the grant monies obtained. We classified the grants and found 31 disbursements in the amount of \$60,655.96 for DUI enforcement activities, 41 disbursements in the amount of \$225,489.63 for purchases of equipment, and 36 disbursements in the amount of \$77,613.26 for training and education services and materials.

**We recommend(#2a)** that DUI Task Force Chair and Treasurer devise a grant request form that guides potential grantees in providing information the Task Force requires to evaluate grant requests. **We recommend(#2b)** that each grant application include a start and end date for the applicant's grant action plan. **We recommend(#2c)** that each grantee be required to provide a report within sixty(60) days after the end date specified in the grant action plan. It should be a part of the grant evaluation process to assure that the grant end date is accurate and reasonable. **We recommend(#2d)** that a uniform filing procedure be adopted, so that individual grant documents are kept together, and such that it is easy to review multiple grants over time to a single grantee.

In our audit work we noted the DUI Task Force practice to "advance fund" grant action plans in many cases. A more conservative practice is to reimburse grantees for the expenses connected to grant action plans "after-the-fact." A grant application is made, and then approved by the DUI Task Force. Then the grant action plan is executed, monies expended, and grantee requests reimbursement under the terms of the grant. Monies expended can be clearly documented. **We recommend(#2e)** that the request for grant disbursement should be a separate part of the procedure, and be a reimbursement of funds the grantee has already expended in the carrying out of the grant action plan.

**We recommend(#3)** that the DUI Task Force Executive Board oversee the production of a procedure document that contains all information pertaining to formulating a qualifying grant request, how it is to be submitted, the likely timeline for evaluation, the manner of the

DUI Task Force's response, the documentation required for dollar amounts cited in the grant request, and the specifications for the report due within sixty(60) days of the completion of the grant action plan.

2011 Bylaws Article IV Duties of Officers, Sections 6(b) & 6(c): Disposition of Funds address procedures in this area.

3) Spending Inconsistent With DUI Task Force Mission

Per the 2004 Bylaws, the "purpose of the DUI Task Force is to enhance public safety by reducing the number of DUI-related traffic crashes, fatalities, and injuries within Kane County." We found a number of disbursements that did not appear consistent with DUI Task Force objectives:

- o 11/15/06 \$ 4,000 transfer to Coroner Education Fund
- o 01/22/07 \$19,980 purchase of vehicle for use by Coroner's Office
- o 06/17/08 \$ 3,212 purchase and install lightbars for 2 squad cars – Sleepy Hollow PD
- o 08//21/07 \$10,000 donation to Vaughn Olson Memorial Fund
- o 12/22/08 \$10,000 donation to Manuel Lopez Family Fund
- o 02/02/09 \$10,000 donation to Daniel P. Figgins Memorial Foundation
- o 03/16/09 \$10,000 donation to Daniel P. Figgins Memorial Foundation
- o Multiple \$15,000 donation to Boys & Girls Club of Elgin for Building Fund

We see no easy remedy here, and do not seek one. Arguments might be made that the above expenditures could be considered consistent with the purpose of the DUI Task Force as interpreted in the 2004 Bylaws. **We recommend(#4)** that the 2011 Bylaws, 730 ILCS 5/5-6-3.1(c)(13), and 20 ILCS 3910/7 be rigorously applied by the DUI Task Force to all future requests for grant funding and other disbursement requests.

4) No Formal Assessment of DUI Task Force Programs

In the DUI Task Force records we reviewed, we found no evidence of formal assessment of DUI Task Force programs. We go back to County Board Resolution 82-122, which created the DUI Task Force, and set as its goal "an identifiable reduction in DUI-related death and injury losses in Kane County." To fulfill this founding goal, there should be a periodic formal assessment of DUI Task Force programs. And while our quote from 82-122 states that there should be "an identifiable reduction," we would agree that it might be hard to identify an absolute reduction in DUI violations, given increases in population, the building of new roads and highways, and other relevant factors. Nevertheless, we believe that a formal assessment of DUI Task Force programs would provide taxpayers assurance that their DUI fines and fees are being used effectively.

**We recommend(#5)** the DUI Task Force undertake a project in 2012 to determine a fair and cost-effective procedure to periodically evaluate the effectiveness of its programs. An element of this project should include determining how the costs of such a periodic assessment would be borne by the State's Attorney's Office. Would county general funds be required? Or, do the statutes (Res. 82-122, 730 ILCS 5/5-6-3.1, and 20 ILCS 3910/7) and 2011 Bylaws permit the usage of DUI Task Force funds for this project and the ongoing

periodic assessment? Such a project might be of interest to graduate researchers at nearby universities.

5) No Recent County Board Re-Appointment of DUI Task Force

At the County Board meeting May 9, 2006, the forty-six(46) members of the DUI Task Force were re-appointed for a one(1) year term. There has been no re-appointment since that Board meeting, until the September 13, 2011 passage of resolution 11-275 that put in place new Bylaws. Strictly speaking, the DUI Task Force has been functioning without portfolio from October 2007 through September 12, 2011. However, viewed functionally, the DUI Task Force has been carrying on its business throughout this period, guided by the 2004 Bylaws.

2011 Bylaws Article II Membership addresses the procedures for new initial appointments to the DUI Task Force, and appointments thereafter. **We recommend(#6)** that the Kane County State's Attorney make recommendations to the County Board Chair for the new DUI Task Force membership, as soon as possible.

DUI Fund Disbursements Prior To New DUI Task Force Appointments

Though not addressed in our Audit Report or the State's Attorney's Office response, the former DUI Task Force administration has recently begun to approve various expenses and grant disbursements. Since no appointments to the DUI Task Force pursuant to County Board Resolution 11-275 have yet been made, the expenses and grant disbursement orders are originating from the Coroner's Office. The Auditor's Office has discussed this with ASA Sims, and asked that any DUI Task Force Fund disbursements be approved and signed off personally by the State's Attorney, until the new DUI Task Force is officially appointed. The State's Attorney has agreed to do this.

Response to Audit Report

ASA Steven Sims, with help from ASA Joseph Cullen, and with the approval of State's Attorney Joseph McMahan, has provided the response to this Audit Report. The response document immediately follows this Audit Report.

The Auditor's Office thanks former DUI Task Force Chair Coroner Charles West, Secretary Karen Engh, Vice-Chair ASA Sims, ASA Cullen, and State's Attorney McMahan for their help and cooperation in the conduct of this audit.

Respectfully submitted,



William F. Keck  
County Auditor



John F. X. Harahan  
Deputy Auditor

Report Issued: January 23, 2012

Distribution on following page.

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**DATE: JANUARY 20, 2012**  
**TO: WILLIAM F. KECK, COUNTY AUDITOR**  
**FROM: STEVE SIMS, ASSISTANT STATE'S ATTORNEY/  
FORMER VICE CHAIRMAN OF THE DUI TASK FORCE**  
**RE: KANE COUNTY DUI TASK FORCE AUDIT REPORT**

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**Response to Finding # 1:** Prior to the adoption of the 2011 DUI Task Force Bylaws, the Kane County Coroner's Office was the lead agency for the DUI Task Force. All DUI Task Force Treasurers during the accounting period were employees of the Kane County Coroner's Office. The Coroner's staff who have served as Treasurer for the DUI Task Force have been employed and trained as Deputy Coroners, and may or may not have had any formal training or background in accounting. There have been three DUI Task Force Treasurers during the time period of the audit 2006 -2010, and staff turnover, combined with a potential lack of accounting training may have contributed to the bookkeeping records being incomplete.

Funding requests have historically been required to be submitted to the DUI Task Force in writing. In 2010, a uniform Funding Application form was created and required to be used for all funding requests. This form included language that the DUI Task Force supports projects that are designed to "encourage the public to report incidences of crime to law enforcement agencies and to assist such agencies in the apprehension of criminal offenders." The form further required information regarding the requesting organization (grantee) and required the grantee to specifically state what project the funds would be utilized for and how the funds would be used to facilitate the stated goals of either encouraging the public to report DUI offenses or to assist the police in the apprehension of intoxicated drivers. Therefore, while a uniform grant funding application form did not exist for the entire audit period, the many funding requests were in writing and contained similar information to the uniform grant application form. Additionally, as noted, a uniform funding request form was created and utilized during 2010.

While there was no uniform form for grantees to report the outcome of grants expended, many grantees regularly reported to the DUI Task Force with regard to the specific use of the received funding. For example, the North Aurora Police would routinely report to the DUI Task Force specific details as to how many officers worked a DUI enforcement weekend, how many DUI arrests were made, and how many non-DUI traffic citations were issued. These reports were sometimes listed as “correspondence to the DUI Task Force” and attached with the DUI Task Force’s monthly minutes. Other times this information may have been relayed to the DUI Task Force by way of an oral report. Many other agencies have reported back to the DUI Task Force with regard to how the received grants funds have been used. Certainly, suggestions for improving record keeping are welcome, and considerable improvement in record keeping should be observed once the record keeping function is transferred from the Kane County Coroner’s Office to the Kane County State’s Attorney’s Office.

**Response to Finding #3:** Every effort should be made to ensure that grant funds are spent consistent with Task Force objectives.

**Response to Finding #4:** See Response to Recommendation # 5.

**Response to Finding #5:** Until the passage of resolution 11-275, the Kane County Coroner’s Office had been the lead agency of the DUI Task Force and the liaison between the Task Force and the County Board.

**Response to Recommendations:**

1. Agree. We hope to have the DUI Task Force operational in early 2012. We plan to request that the Kane County Chiefs of Police Association recommend 7 Chief of Police or senior members of law enforcement agencies for membership in the Task Force. The State’s Attorney will recommend 5 non-voting members for potential selection from the following offices: the Kane County State’s Attorney’s Office, The Office of the Circuit Clerk, The Regional Office of Education, the Kane County Health Department, and Court Services.

2(a), 2(b), 2(c) 2(d) Agree. A grant application form currently exists that guides potential grantees in providing information to the Task Force to aid in evaluating grant requests. Modifying or replacing this form with regards to the recommendations in 2(b), 2(c) and 2(d) will improve upon existing application procedures. We will redesign the grant application form to incorporate the suggestions in recommendations 2(b),2(c) and 2(d).

2(e) Agree in Part, Disagree in Part. The recommendation in 2(e) suggests that the DUI Task Force prohibit “advance funding” of grant action plans, and to only reimburse grant plans “after-the-fact.” We agree that is a more conservative practice, but also recognize that many city and police agencies many not have the financial resources to “advance fund” these projects, which is often the reason why DUI Task Force funds are being requested to begin with. Further, there is nothing in 730 ILCS 5/5-6.3.1(c)(13), or by any



similar provision of the law, that would require “advanced funding” by the grant recipients. However, “after-the-fact” reimbursement should be the preferred method of reimbursement, and should be utilized whenever practicable. Whether “advanced funding” or “after-the-fact” funding is used, shall be determined by the DUI Task Force on a case-by-case review of each grant application.

3. Agree in Part. The Grant form that we create will incorporate the requirements of Article IV Section 6 of the bylaws. Funds will be disbursed only to organizations that have completed a grant application form approved by the DUI Task Force. To be eligible for a contribution of any funds generated by 730 ILCS 5/5-6.3.1(c)(13), or by any similar provision of the law, applicants must provide written documentation specifying how they will use the funds to either encourage the public to report DUI offenses to the police, or to assist the police in the apprehension of intoxicated drivers. The written documentation shall be distributed to each of the voting members prior to any vote on the grant application. In reviewing the grant application, the voting members should take into consideration not only the current grant request, but also any history of performance with regard to good usage of DUI Task Force Funds. While the Auditor’s Office is recommending a requirement of a report within 60 days of the completion of the grant action plan, given that the Task meets at the most every 60 days, every Grantee shall be required within 120 days of the completion of the grant action plan to report on how the grant funds were spent and give a report to the DUI Task Force on how the received funds were utilized in accordance with 730 ILCS 5/5-6-3.1(c)(13).
4. Agree. We agree the 2011 Bylaws, 730 ILCS 5/5-6-3.1 and 20 ILCS 3910/7 should be rigorously applied to all future requests for grant funding, and we shall endeavor to apply these guidelines when reviewing funding requests.
5. Disagree. We do not believe that the 730 ILCS 5/5-6-3.1 and 20 ILCS 3910/7 allow for DUI Task Force funds to be utilized for such statistical assembly of data on DUI-related driving offenses, traffic accidents and fatalities, and the effect of the DUI Task Force at the county level. Further we feel that it is not feasible to measure the results of DUI Task Force program due to the great many variables beyond the control of the DUI Task Force, for example, the amount of resources each municipality chooses to devote to DUI apprehension can vary from municipality to municipality. Other grant applications need no supporting research, such as the proposition that it is worthwhile to fund extra DUI patrols. Putting extra cars on the road could result in more arrests, or the visibility of these patrols could have a deterrent effect and result in fewer impaired drivers on the road, therefore fewer arrests. Success in this case is difficult to measure statistically. Either way it would be better to have the additional DUI patrol on the roadways.
6. Agree. We will endeavor to submit recommendations to the County Board Chair for the new DUI Task Force membership as soon as possible.

cc: Joseph McMahan, State’s Attorney