

OFFICE OF THE KANE COUNTY AUDITOR
KANE COUNTY GOVERNMENT CENTER

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MEMORANDUM

DATE: November 30, 2011

TO: Chief Judge Robert Spence
Judge F. Keith Brown
Chairman Karen McConnaughay
Members of the Judicial/Safety Committee

FROM: William F. Keck, Auditor

RE: Marriage Fund Checking Account Review

Enclosed is the Auditor Office review of the Marriage Fund Checking Account from January to September 2011. Included therein are quarterly report signing and dating omissions which need to be corrected prior to the next audit by the Supreme Court Internal Audit Department.

We wish to thank the Assistant Court Administrator for her cooperation during our review.

Sincerely,

William F. Keck
Auditor

CC: D. Naughton
S. Willey

Review of the Marriage Fund Cash Account

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 Marriage Fund Cash transactions for the period of January to September 2011. There are separate Marriage Funds for Kane, Kendall and DeKalb counties in the 16th Judicial Circuit. We only reviewed the Marriage Fund for Kane County.

Marriage Funds are administered under Supreme Court Rule 40. The Supreme Court Internal Audit Department completed their audit of the Kane County Marriage Fund for the fiscal year ended June 30, 2010. As part of their audit process, an internal control survey was completed.

Under Supreme Court Rule 40, there are certain permitted expenditures and \$10.00 per marriage ceremony fee is collected as a receipt. Based upon our tests, it appears as if:

- Receipts are properly collected, deposited and recorded.
- Disbursements are in compliance with Supreme Court Rule 40 and properly recorded.
- Internal controls are in effect.
- Reports were accurately prepared.
- Bank reconciliations are timely. With the exception of the June quarterly report for which there was not a submittal date, all other quarterly reports were timely submitted. Also, the June quarterly report was not signed. Although the type of expenditure is permitted, the Chief Judge did not sign the control document as approval of expenditures for robes (check # 1260 and # 1261).