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KANE COUNTY GOVERNMENT CENTER

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VETERANS COMMISSION FUND
AUDIT REPORT
JANUARY 05, 2007

BACKGROUND:

The Veterans Assistance Commission (VAC) is a County Governmental Agency governed by Illinois State Statute (330 ILCS 45/) Military Veterans Assistance Act. The VAC is operated by veterans for the benefit of veterans. The Commission provides services and financial aid to qualified military veterans and their families who reside in Kane County.

The services provided include:

- Preparation of Department of Veterans Affairs (DVA) forms.
- Assistance with explanation of benefits available to the veteran and their dependents.
- Obtain information for the veteran on Educational Benefits, G.I. Home Loans, Disability Compensation, Pensions, Burial, DVA Hospitalization and Lost discharges.
- Non-emergency transportation to and from Department of Veterans Affairs Medical Centers for medical treatments.
- Assist veterans and their families who are in need in meeting basic living expenses such as food, shelter, utilities, personal needs and medical expenses considered essential to the health and well-being of the individual or family.

Financial assistance is provided "to Military Veterans who served in the Armed Forces of the United States and whose last discharge from the service was Honorable" and is a resident of the County. The Veteran must provide proof of an Honorable Discharge (DD-214), residency and financial need. Reserve or National Guard duty is non-qualifying for financial assistance.

SCOPE:

The VAC was audited for compliance with Illinois State Statute 330 ILCS 45/ Military Assistance Act and the VAC Handbook for fiscal year ending November 30, 2005 and 2006. Audit areas were (1) rent and utility assistance, (2) food and bus ride cards and (3) operating expenditures.

RENT AND UTILITY ASSISTANCE PAYMENTS:

A selected sample of Veteran's receiving rent and/or utility assistance was compared to their respective case file. The sample was selected based on anomalies, such as missing information on Landlord Agreement (Chapter 11, Exhibit 22A of the Handbook), changing of residence and continuing payments from month to month discovered from our expenditure analysis.

CONCLUSION:

All anomalies were corroborated with documentation provided by the Superintendent with no discrepancies.

FOOD AND BUS RIDE CARDS:

Food and Bus Ride cards are issued by the Superintendent to veterans. These cards are kept in a secured location with access restricted to the Superintendent and his Administrative Officer II.

CONCLUSION:

The Food and Bus Ride cards are properly safeguarded. If there was an unforeseen event and the Superintendent is unable to function, the cards could be issued by the Administrative Officer II. The Food and Bus Ride balance was verified to VAC's running total spreadsheet.

OPERATING EXPENDITURES:

A review of the operating expenditures for fiscal year 2005 and 2006 determined Sales and Use Tax is being charged only on fuel purchases. Government entities are exempt from sales taxes. The amount charged and paid in fiscal year 2005 and 2006 is \$361.63 and \$370.55 respectively. Upon notification, the Superintendent has resolved the issue with the vendor. The Auditor's Office will assist the Superintendent to recover the funds from the State.

CONCLUSION:

All other operating expenditures appear to be appropriate and in compliance with state statute and in accordance with the VAC Handbook.

The VAC is in compliance with State Statute and Handbook. See Exhibit A for financial statement information of the periods audited.

We would like to express our appreciation to the Veteran's Assistance Commission for their generous assistance and cooperation provided during this audit.

EXHIBIT A

VETERAN'S COMMISSION FUND
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Fiscal Year Ending November 30, 2005 and 2006

	2005 Actual	2006 Actual
Revenues		
Property Taxes	\$291,146	\$305,467
Interest	\$16,775	\$23,249
Reimbursements	\$240	\$0
Transfer From Other Funds	\$0	\$3,000
Total Revenues	<u>\$308,161</u>	<u>\$331,716</u>
Expenditures		
Public Services		
Total Personnel Services	<u>\$223,728</u>	<u>\$234,401</u>
Contractual Services-Non-Assistance Payments	\$12,186	\$13,555
Contractual Services-Assistance Payments	<u>\$46,196</u>	<u>\$32,079</u>
Total Contractual Services	<u>\$58,382</u>	<u>\$45,634</u>
Total Commodities	<u>\$19,176</u>	<u>\$14,969</u>
Total Public Service	<u>\$301,286</u>	<u>\$295,004</u>
Capital Outlay		
Total Capital Outlay	<u>\$0</u>	<u>\$5,649</u>
Total Expenditures	<u>\$301,286</u>	<u>\$300,653</u>
Net Change in Fund Balance	\$6,875	\$31,063
Fund Balance at Beginning of Year	<u>\$564,091</u>	<u>\$570,966</u>
Fund Balance at End of Year	<u>\$570,966</u>	<u>\$602,029</u>

Note: 2006 Not Audited