

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: Juvenile Justice Center Challenge Program Checking Account Review

Enclosed is the Auditor Office review of the Juvenile Justice Center Challenge Program Checking Account from December 2010 to September 2011. Included therein are our recommendation and the Judiciary response.

We wish to thank the Juvenile Justice Center Administrative Assistant for her cooperation during our review.

Sincerely,

William F. Keck
Auditor

CC: D. Naughton
L. Aust
R. Anselme

Review of the Juvenile Justice Center Challenge Program Checking 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 Juvenile Justice Center Checking Account cash transactions for the period of December 2010 to September 2011. The checking account is for the challenge program with receipts from a vending machine and disbursements for program activities.

Receipts from the vending machine are removed by the Administrative Assistant and verified by a Juvenile Justice Center supervisor. A deposit is prepared and taken to the bank by the Administrative Assistant who also approves expenditures, prepares and signs disbursement checks and then mails the disbursement checks. The bank account is also reconciled by the Administrative Assistant.

The current Administrative Assistant was transferred into this position during May 2011 and noticed that her predecessor had recorded a deposit in the checkbook which had never been deposited in the bank account. Receipts in the amount of \$338.00 were removed from the vending machine, verified by the supervisor but never deposited in the bank.

Since the change in Administrative Assistant position, receipts appear to be properly deposited and disbursements properly handled. In order to prevent unaccounted for deposits, we recommend that the Administrative Assistant give the receipted deposit slip from the bank to her supervisor who in turn would submit the receipted deposit slip to the bank account reconciler. A cash receipts and disbursement record is maintained by the Administrative Assistant in which receipts and disbursements appear to be properly recorded. There is not a proper segregation of duties in the disbursement cycle and we recommend that the bank account be reconciled by someone other than the person handling receipts and disbursements.

Judiciary Response:

Checkbook will be reconciled by the Administrative Assistant in Court Services Administration.