

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: Victim Impact Panel Checking Account Review

Enclosed is the Auditor Office review of the Victim Impact Panel Checking Account from December 2010 to September 2011. Included therein are our recommendations and the Judiciary response.

We wish to thank the Special Assistant to the Chief Judge for her cooperation during our review.

Sincerely,

William F. Keck
Auditor

CC: D. Naughton
K. Seifrid

Review of the Victim Impact Panel 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 Victim Impact Panel Cash transactions for the period of December 2010 to September 2011. The 16th Judicial Circuit formed a Victim Impact Panel in February 1995 as a constructive response to DUI offenders. A fee to cover the cost of programs is collected from individuals who are required to attend the panel. Presenters and other persons involved in the programs are compensated for their expenses to attend the panel. The alliance against intoxicated motorists (AAIM) provides the impact panels from January until December 31, 2011 in accordance with a memo of understanding with the 16th Judicial Circuit. AAIM receives a fee of \$650.00 per panel. Receipts collected at the panel are submitted to the Special Assistant to the Chief Judge for depositing in the bank. In addition to depositing the receipts in the bank, the Special Assistant to the Chief Judge also approves expenditures, prepares, signs and mails disbursement checks. She also reconciles the bank account. The Executive Director of Court Services is an authorized check signer but rarely signs checks. The only apparent control is a periodic review of account activity by the Executive Director of Court Services. A cash receipts and disbursement record is maintained by the Special Assistant to the Chief Judge 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 person handling receipts and disbursements.

Judiciary Response:

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