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Kane County Law Enforcement Fund (DUI Task Force) (490.300)

Background

In Resolution 82-122, passed on September 14, 1982, the County Board created “a Kane County Task Force on Driving Under the Influence (DUI), whose goal “shall be an identifiable reduction in DUI 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, appoint a Kane County Task Force on DUI 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 to implement recommendations proposed by the task force.

The Kane County Task Force on Drinking and Driving became known as the DUI Task Force governed by bylaws passed on May 27, 2004. 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. 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 that the “Kane County Coroner’s Office is the lead agency for the DUI Task Force ...”.

On September 13, 2011, Resolution 11-275 was passed by the County Board. Resolution 11-275 restructured the DUI Task Force, approved new bylaws, changed the task force composition to not more than thirteen voting members and five non-voting members, and identified the Kane County State’s Attorney’s Office as the lead agency for the task force.

At the time of the change in the lead agency, per the request of State's Attorney Joseph McMahon, an audit was performed on the task force for fiscal years 2006-2010. The audit report is available at:

<http://www.kanecountyauditor.com/Documents/Internal%20Audit%20Reports/Internal%20Audit%20Reports%20Fiscal%20Year%202011/DUI%20Task%20Force%20Audit%20Final%20Report%20Jan%202023%202012.pdf>

which is on the Kane County Auditor's website under reports for year 2011.

The majority of the funding for the DUI Task Force comes from DUI fines collected by the Circuit Clerk's Office in accordance with 730 ILCS 5/5-6-3.1.

Summary of Procedures Performed

Reviewed non-PEV (personal expense voucher) payments made through New World Systems to employees for fund 490 – Kane County Law Enforcement Fund (DUI Task Force).

Findings and Recommendations

Over the course of the last five calendar years, 27 employees were paid through accounts payable in addition to being paid regular salary through payroll. The additional, non-payroll, pay is intended to cover "no refusal" days (e.g., when the assistant state's attorneys are on-call providing police officers with guidance on types of charges for offenders). Individual employees were paid between \$600 and \$6,305 in total over the five years, for a total of all employees of \$58k.

The information per individual employee (EE) is displayed below (actual employee names and vendor numbers have been omitted):

<u>EE</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>YTD 2016</u>	<u>Total</u>
1	\$ -	\$ 1,400	\$ 875	\$ 600	\$ -	\$ -	\$ 2,875
2		700	980				1,680
3		2,253	2,019		553		4,824
4	600	3,780	1,925				6,305
5		1,330	1,265				2,595
6		2,240	1,195				3,435
7			875		975		1,850
8	-	1,330	1,545				2,875
9	600	2,100	945				3,645
10		630	1,195				1,825
11			1,265	600			1,865
12	600		980	750			2,330
13				975			975
14		1,233	914	1,246	850		4,242
15		3,080					3,080
16		630					630
17				600			600
18		700					700
19			600		600		1,200
20		1,400	1,230		600		3,230
21					975		975
22			1,545		600		2,145
23			600	750			1,350
24				600			600
25				600			600
26				600			600
27					975		975
	\$ 1,800	\$ 22,805	\$ 19,953	\$ 7,321	\$ 6,128	\$ -	\$ 58,006

Payment for work performed by employees should be processed through payroll in order to properly report earnings (including IMRF earnings) and for the proper taxes to be withheld and paid. Failure to do so is likely to result in financial penalties from the IRS. **Recommend that the practice of paying employees through accounts payable is discontinued, with all employees being paid exclusively through payroll.**

Management Response – The Executive Director of Human Resource Management and the Finance Department discussed with the State’s Attorney’s Office that all payments to employees must be paid through payroll. Subsequent to the notification, no payments to employees have been processed through accounts payable.

We would like to thank Human Resources Management, the Finance Department and the State's Attorney's Office for their cooperation and remediation.

A handwritten signature in cursive script, appearing to read "Terry Hunt".

Terry Hunt – Kane County Auditor

A handwritten signature in cursive script, appearing to read "Andrea Rich".

Andrea Rich – Chief Deputy Auditor