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FISCAL YEAR 2017
REVIEW OF ELECTED OFFICIALS GROSS SALARIES & WAGES

The Office of the Kane County Auditor has completed a review of Kane County's elected officials gross salaries and wages for fiscal year 2017.

AUDIT OBJECTIVE

To determine if the gross salaries and wages paid to Kane County elected officials comply with the State Statutes and County Ordinances.

BACKGROUND

AUTHORITATIVE GUIDANCE

Ordinance #10-121 – *Amending Sec. 2-73 Salaries – Elected Officials (Auditor, Circuit Clerk, Coroner, Recorder, Board Chairman, County Board, Sheriff, County Clerk, Treasurer)* and ordinance #14-290 – *Amending Sec. 2-73 Salaries – Elected Officials (County Board, Sheriff, County Clerk, Treasurer)* are two of the most current ordinances passed approving elected officials' annual salaries and wages. They outline the effective start date and establish the frequency of pay (e.g. bi-weekly). These ordinances are in effect until a new ordinance is passed. In order to change the basis of payment or amount of compensation a new ordinance must be approved 180 days prior to the beginning of a new term (50 ILCS 145/2).

POPULATION

Elected officials included in our review are officials whose gross salaries and wages are approved by the County Board, paid through the County payroll, and are not state funded. Below is a list of those qualifying positions and their current terms:

Elected Offices

County Board Member (12 individuals)
County Clerk
County Sheriff
County Treasurer

Term of Office

December 2014 – November 2018
December 2014 – November 2018
December 2014 – November 2018
December 2014 – November 2018

County Board Member (12 individuals)	December 2016 – November 2020
County Board Chairman	December 2016 – November 2020
Clerk of the Circuit Court	December 2016 – November 2020
County Auditor	December 2016 – November 2020
County Coroner	December 2016 – November 2020
County Recorder	December 2016 – November 2020

Note: Excluded elected officials from our review are the Elected Circuit Judges of the Sixteenth Judicial Circuit Court, Regional Superintendent of the Office of Education, and the State’s Attorney.

While the elected officials who run an office are consistent year over year, the number of County Board Members are subject to change, due to reapportionment every 10 years following the census (55 ILCS 5/2-3002).

As of the last reapportionment, in 2010, the County Board approved a board size of 24 members (Ordinance #11-163).

AUDIT PROCEDURES

Performed the following audit procedures:

1. Reviewed the statutory references and County ordinances citing salary information for elected officials
2. Recalculated the gross salaries and wages paid during fiscal year 2017
3. Agreed the calculated gross salaries and wages to County ordinances
4. Traced gross salaries and wages paid to financial records

RESULTS

There were more than 32 elected officials originally anticipated for testing. During fiscal year 2017, there were four County Board Members ending their term on December 5, 2016, while another four County Board Members were sworn in on December 5, 2016. Due to the overlap, there were 36 elected officials whose gross salaries and wages were reviewed during fiscal year 2017.

A minor rounding issue (less than one dollar) was found for one of the elected officials, but has since been corrected by Payroll.

Further, a timing discrepancy was note for the four new incoming County Board Members, whose start date per ordinance #14-290 should have been 12/1/2016, but instead per their personal action form (PAF) was 12/5/2016. While the difference was only a result of timing, no exceptions are noted to their salaries.

CONCLUSION

Based on the procedures performed, the elected officials gross salaries and wages are deemed compliant with State Statutes and County Ordinances.

The Auditor's Office would like to thank all those who assisted us in our review. Your cooperation and generous assistance is greatly appreciated.

Respectively submitted,



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