

# OFFICE OF THE KANE COUNTY AUDITOR

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## FISCAL YEAR 2018 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 2018.

### **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 the most current ordinances passed approving elected officials' annual salaries and wages. They define the effective start date and establish the frequency of pay (e.g. bi-weekly). These ordinances remain in effect until such time as a new ordinance is passed by the County Board.

As from the following applicable excerpts from (50 ILCS 145/2) the compensation of elected officials of local government, which compensation is to be fixed by that or unit of local government, shall be fixed at least 180 days before the beginning of the terms of the elected officials whose compensation is to be fixed.

#### *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  
County Board Member (12 individuals)  
County Board Chairman  
Clerk of the Circuit Court  
County Auditor  
County Coroner  
County Recorder

## **Term of Office**

December 2014 – November 2018  
December 2014 – November 2018  
December 2014 – November 2018  
December 2014 – November 2018  
December 2016 – November 2020  
December 2016 – November 2020  
December 2016 – November 2020  
December 2016 – November 2020  
December 2016 – November 2020  
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 number of 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 review 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 2018
3. Agreed the calculated gross salaries and wages to County ordinances
4. Traced gross salaries and wages paid to financial records

## **RESULTS**

There were thirty-two (32) elected positions for review, which consisted of thirty-three (33) elected officials in fiscal year 2018. The County Board member in District 6, resigned April 7, 2018 and a replacement was appointed on April 10, 2018 (Resolution 18-98) with a term ending November 2018. The

salary paid for that position in total complied with the County Ordinances. No other exceptions were noted.

**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.

Regards,

OFFICE OF THE KANE COUNTY AUDITOR

A handwritten signature in black ink that reads "Kristin Jenkins". The signature is written in a cursive style with a large initial 'K'.

Kristin Jenkins  
*Kane County Staff Auditor*