

OFFICE OF THE KANE COUNTY AUDITOR
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July 29, 2015

FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- As of this writing, the Court Services audit has been completed, but the audit report has not been finalized. The draft audit report has been sent to the stakeholders, and they are in the process of issuing management responses for the findings presented. Once those responses are received they will be incorporated into the final report for publication.
- All of the Countywide Petty Cash Accounts have now been audited. Pending the receipt of management responses for findings from affected departments and offices, a single comprehensive audit report will be published covering all countywide petty cash accounts.
- McGladrey, LLP was chosen from three finalists for the IT Vulnerability and Penetration Test project. In conjunction with the Kane County IT Department, the services and scope of work are being refined to match our particular situation. We are also working to provide advance notification of certain elements of this project to affected County stakeholders. Once everything is in place, the process from testing to report from McGladrey, LLP will take approximately 8 weeks.

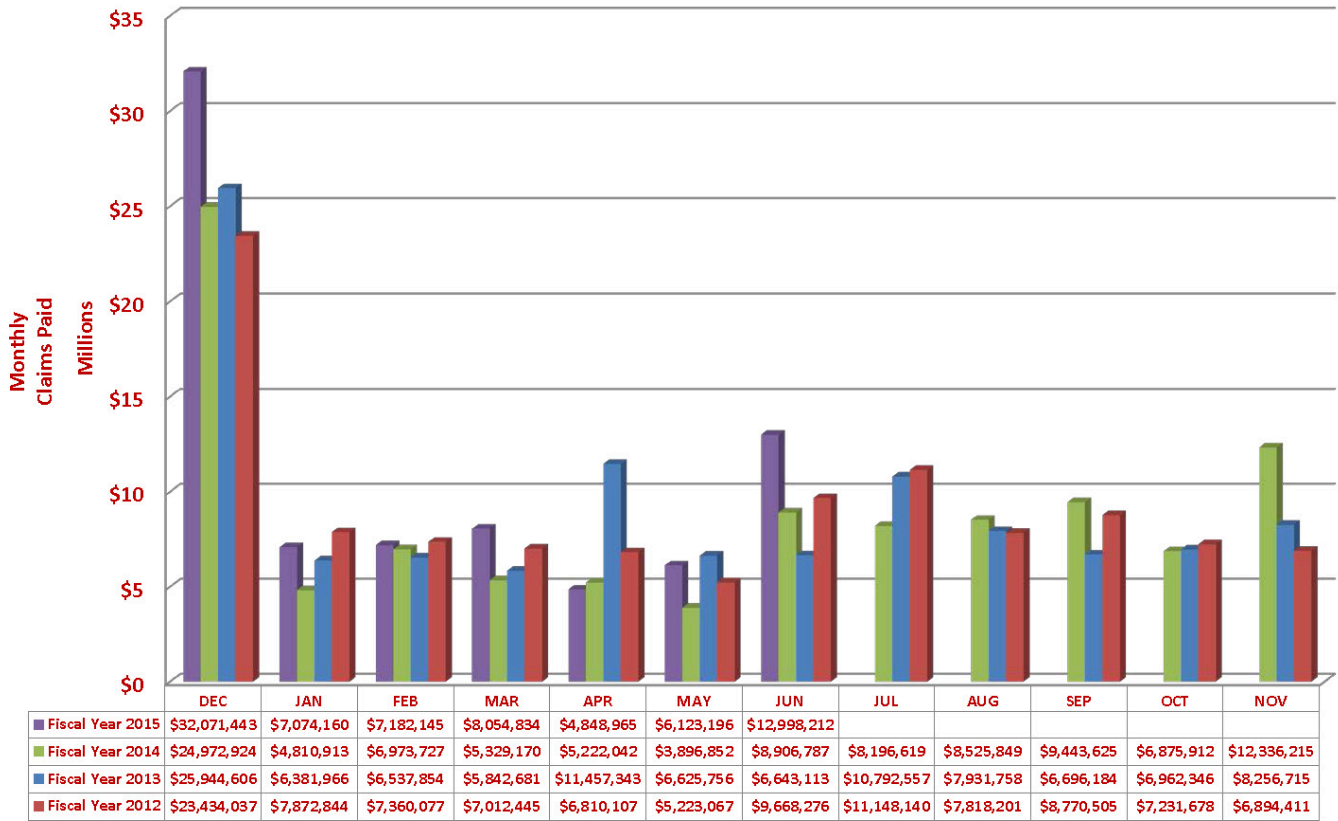
Accounts Payable Claims Paid Report

- 2,641 invoices were processed in June 2015 which resulted in payments of \$12,998,212. The detailed report is available on the County Auditor's section of the Kane County website at

<http://www.kanecountyauditor.com/Documents/Monthly%20Claims%20Paid%20Reports/Monthly%20Claims%20Paid%20Fiscal%20Year%202015/June%202015.pdf>

The chart shown below illustrates the comparison between accounts payable claims paid by month for fiscal year 2015 and the individual monthly payments made for the 2014, 2013 and 2012 fiscal years. The chart reveals that the total amount of payments was higher than prior months this year, and higher than the same month in prior years.

Comparison of Accounts Payable Claims Paid by Month Fiscal Years 2015, 2014, 2013 & 2012



The Online Checkbook at Kane County OpenGov.com can provide additional detail and analysis. As an example, the screen shot below lists individual payments greater than \$100,000 made in June of 2015. It shows that there were 22 such payments totaling \$7,963,620.66

KANE COUNTY ILLINOIS

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PLEASE NOTE - the Online Checkbook contains payments to vendors. Salaries, personally identifiable information, and other confidential information are not included.

Fiscal Year	Vendor	Invoice Amount (\$)	Pay Date	Departments	GL Account	Funds
2015	Geneva Construction Co...	2,089,799.81	06/15/2015	Transportation	Repairs and Maint- Resurfacing	Motor Fuel Local Opti...
2015	IMRF	896,408.75	06/11/2015		Payroll Payable	Illinois Municipal Retir...
2015	State of IL Treasurer-IDOT	651,807.21	06/29/2015	Transportation	Road Construction	Motor Fuel Tax
2015	Blue Cross Blue Shield	551,792.74	06/29/2015	Other- Countywide E...	Self Insured Healthcare Claims	Health Insurance Fund
2015	US Bank	462,000.00	06/15/2015	Debt Service	Interest- Bonds	Motor Fuel Tax Debt S...
2015	US Bank	372,525.00	06/08/2015	Debt Service	Bond Principal	JJC/AJC Refunding D...
2015	Aurora Election Commiss...	344,637.50	06/15/2015	Other- Countywide E...	Aurora Election Commission	General Fund
2015	Blue Cross Blue Shield	341,086.72	06/29/2015	Other- Countywide E...	Self Insured Healthcare Claims	Health Insurance Fund
2015	Tyler Technologies, Inc.	249,200.00	06/29/2015	Other- Countywide E...	Computer Software- Capital	Judicial Technology S...
2015	Cordogan, Clark & Associ...	237,873.70	06/01/2015	Other- Countywide E...	Building Improvements	Capital Projects
2015	Martam Construction Inc	221,385.93	06/01/2015	Transportation	Road Construction	Transportation Sales T...
2015	Crawford Murphy & Tilly L.	179,351.16	06/01/2015	Transportation	Engineering Services	Transportation Sales T...
2015	Blue Cross Blue Shield	177,248.51	06/29/2015	Other- Countywide E...	Healthcare Physician Services...	Health Insurance Fund
2015	Wexford Health Sources L...	160,046.20	06/01/2015	Sheriff	Medical/Dental/Hospital Servic...	General Fund
2015	Medical Health Sources L...	157,543.53	06/29/2015	Sheriff	Medical/Dental/Hospital Code	General Fund

TOTAL \$7,963,620.66

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Another way the payments can be analyzed is by vendor with aggregate payments made during the time period. The example below, lists all payments made in June 2015 regardless of the individual amount – but then filters them by vendor on an aggregate basis. In this example the aggregate filter shows that Geneva Construction was paid \$2,089,799.81 which matches the previous example and indicates that it was a single payment. Other vendors received multiple payments. For example Cordogan, Clark and Associates showed a single payment of \$273,873.70 in the previous example, but the aggregate filter reveals that they were paid a total of \$347,252.93 for various projects.

Kane County / Online Checkbook

Aggregates

vendor: [dropdown]
Sort: 9-0
Show Total: [dropdown]
Recalculate

Geneva Construction C 2,089,799.81
Blue Cross Blue Shield 1,125,384.75
US Bank 949,578.75
IMRF 896,408.75
State of IL Treasurer-IDO 678,382.38
Cordogan, Clark & Assoc 347,252.93
Aurora Election Commis: 344,637.50
Wexford Health Sources 317,558.72
Crawford Murphy & Tilly 286,753.47
Tyler Technologies, Inc. 271,341.36
Commercial Mechanical, 246,562.00
FBG Corporation 237,105.55
Wills Burke Kelsey Assoc 224,311.49
Martam Construction Inc 221,385.93
Rush Truck Centers of Illi 154,263.83
Herilthy Mid-Continent Cr 151,411.51
Hampton Lenzini & Renw 126,410.20
HR GREEN Inc (formerly 123,599.12
CCMSI 116,190.26

TOTAL: **\$12,998,788.67**

Invoice Amount (\$)	pay date	Departments	GL Account	Funds
115,053.75	06/30/2015	Debt Service	Interest- Bonds	Recovery Zone Bond ...
8,746.21	06/30/2015	Other- Countywide E...	Healthcare - Vision Insurance	Health Insurance Fund
2,690.00	06/29/2015	Other- Countywide E...	Building Improvements	Capital Projects
2,050.00	06/29/2015	Other- Countywide E...	Building Improvements	Capital Projects
5,239.23	06/29/2015	Other- Countywide E...	Building Improvements	Capital Projects
50,287.50	06/29/2015	Other- Countywide E...	Building Improvements	Capital Projects
46,080.00	06/29/2015	Other- Countywide E...	Building Improvements	Capital Projects
2,812.50	06/29/2015	Judiciary and Courts	Court Appointed Counsel	General Fund
8,376.00	06/29/2015	Circuit Clerk	Repairs and Maint- Computers	Court Automation
34.79	06/29/2015	Health	Employee Mileage Expense	County Health
4,748.00	06/29/2015	Health	Contractual/Consulting Servic...	County Health
18,267.49	06/29/2015	Transportation	Engineering Services	Transportation Capital
45.00	06/29/2015	Building Management	Repairs and Maint- Vehicles	General Fund
318.40	06/29/2015	Judiciary and Courts	Equipment Rental	General Fund

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contains payments to vendors. Salaries, personally identifiable information, and other confidential information are not included.

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By simply clicking on that particular vendor, the Online Checkbook shows that in this example Cordogan, Clark and Associates received nine individual payments totaling the \$347,252.93 as shown above. This is just an example of how through the use of different filter(s), limits and aggregations, the Online Checkbook can be used to analyze Kane County expenditures in many ways.

Kane County / Online Checkbook

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PLEASE NOTE - the Online Checkbook contains payments to vendors. Salaries, personally identifiable information, and other confidential information are not included.

Fiscal Year	vendor	Invoice Amount (\$)	pay date	Departments	GL Account	Funds
2015	Cordogan, Clark & Associ...	1,457.50	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	46,080.00	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	50,287.50	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	5,239.23	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	2,050.00	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	2,690.00	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	305.00	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	1,270.00	06/29/2015	Other- Countywide Ex...	Building Improvements	Capital Projects
2015	Cordogan, Clark & Associ...	237,873.70	06/01/2015	Other- Countywide Ex...	Building Improvements	Capital Projects

TOTAL
\$347,252.93

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Fiscal 2016 Budget Proposal Version 2.0
Presented to Finance & Budget Committee
July 29, 2015

RISK MANAGEMENT SERVICE **INTEGRITY**
KANE COUNTY BEST PRACTICES
AUDITOR
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TRANSPARENCY FINANCIAL INFORMATION **INNOVATION**
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OFFICE OF THE KANE COUNTY AUDITOR



Budget Presentation Overview

Moving forward from 2015 to 2016

- Organizational Chart
- Changes for 2016 Operations Budget
 - Kane County OpenGov
 - Transition Audit
 - Vulnerability Scan and Penetration Test
 - Other Minor Changes for 2016 Budget
- 2016 Budget Summary
- Questions



Kane County Auditor Organizational Chart

County Auditor

Terry Hunt

2016 Salary \$88,214

Health & Dental Benefits \$13,778

Total \$101,992

Deputy Auditor

Andrea Rich

2016 Salary \$69,000

Health & Dental Benefits \$20,197

Total \$89,197

Staff Auditor

Margaret Todd-Cave

2016 Salary \$44,000

Health & Dental Benefits \$7,170

Total \$51,170

Administrative Assistant

Christina Abbate

2016 Part Time Hourly \$26,650

Health & Dental Benefits N/A

Total \$26,650





Budget Changes

Kane County OpenGov



- FY2016 budget is increased by \$12,500 for the annual OpenGov service contract.
- For reference only the annual renewal rates for the five year contract period are
 - 1/26/2015 – 2016 \$12,500
 - 1/26/2016 – 2017 \$12,500
 - 1/26/2017 – 2018 \$12,500
 - 1/26/2018 – 2019 \$14,250
 - 1/26/2019 – 2020 \$14,250



Budget Changes

Transition Audit

- FY2015 budget included \$30,000 for contractual services related to the Sheriff's Office transition.
- FY2016 has no budget for transition audits, resulting in a net reduction of \$30,000.

IT Vulnerability Scan & Penetration Test

- FY2015 budget included \$20,000 for third party contractual services.
- FY2016 includes \$7,500 for follow-up testing and/or other value added audits, resulting in a net reduction of \$12,500.



Minor Budget Changes

Office Furniture

- FY2015 budget included \$2,500 for office furniture to accommodate the addition of the Administrative Assistant position.
- FY2016 has no budget for such expenditures, resulting in a net reduction of \$2,500.



Kane County Auditor 2016 Budget Proposal Version 2.0

		2015			2016	
		6 Mos Actual	Amended Budget	Actual % of Budget	Proposed Budget	Proposed % Change
Salaries *	\$	100,227	219,786	46%	228,070	3.77%
Benefits **		9,848	38,282	26%	40,735	6.41%
Contractual		26,566	60,600	44%	29,945	-50.59%
Commodities		2,269	1,500	151%	1,500	0%
Capital		2,182	2,500	87%	0	-100.00%
TOTAL	\$	141,092	322,668	44%	300,250	-6.95%

* Administrative Assistant schedules changed from 21 hours per week in 2015 to 25 hours per week in 2016. That change accounted for a 1.9% increase in the budget.

** 2016 budget for benefits includes coverage change(s) applied with current estimated rates...subject to change.

Questions?



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