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FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The internal audit of the **Office of the Circuit Clerk** is currently in progress. To minimize any interference with operations, we have scheduled as much of our work as possible to be done during the same time as the external auditors are performing their field work. We will provide a draft copy of our report, including any findings and recommendations to the Circuit Clerk and his designated staff members for management responses before the final report is issued.
- The internal audit of the County's **purchasing process** is also currently in progress. It should be noted that this audit addresses the process as opposed to the department. The audit of the Finance Department, including the Purchasing Department will be done at a later date. We will provide a draft copy of our report, including any findings and recommendations to both the Finance Director and the Purchasing Director for management responses before the final report is issued.
- In October the County Board passed Resolution 15-277 authorizing the County Auditor to make inquiries of area financial institutions for the purpose of discovering **unrecorded bank accounts**. We contacted seventy-four financial institutions doing business through main and/or branch offices in Kane County. As a result of that search, seven bank accounts not previously known or reported were found to be using the FEIN assigned to Kane County. The resulting details have been provided to the Finance Department for further consideration.
- **Agency Funds**, as defined in GAAP, are a specific type of fiduciary funds used to account for resources held by the county in a purely custodial capacity for other governments, private organizations or individuals. Agency funds do not have revenue or expense activity. To ensure that all county funds currently being categorized as agency funds meet the required criteria, we plan to send questionnaires to all stakeholders responsible for those funds asking for details about the purpose of the fund, and the activities associated with the accounting for the fund.

## Accounts Payable Claims Paid Report

- 1,751 invoices were processed in February 2016 which resulted in payments of \$6,335,595. 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/February%202016.pdf>

That same information in a user friendly format is available on the **Kane County OpenGov** platform. Click on the link below to see the online checkbook for February 2016.

<https://kanecountyil.opengov.com/data#/1401/query=D30493E118B137209DB3C12F658EA420&isVisible=0&breakdown=department&showBy=sum&graphType=bar>

The following chart illustrates the comparison between accounts payable claims paid by month for fiscal years 2016, 2015, 2014, 2013 and 2012.

