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FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- Transition Audits – Purpose and Authority

As part of best practice procedures and as required under state statute, whenever a new officeholder is elected or a department head is appointed, a transition audit should be performed. A transition audit is more accurately described as an agreed upon procedures engagement. The purpose of a transition audit is to ensure that cash and other assets under relative to the office or department are present and accounted for properly. Below are pertinent excerpts from state statute:

(55 ILCS 5/6-31005) (from Ch. 34, par. 6-31005) Sec. 6-31005... the County Board shall cause an audit to be made of all funds and accounts under the management or control of a county official as soon as possible after such official leaves office for any reason. The audit shall be filed with the county board not later than 6 months after the official leaves office. The audit shall be conducted and the audit report shall be prepared and filed with the Chairman of the County Board by a person lawfully qualified to practice public accounting...

As used in this Section, "county official" means any elected county officer or any officer appointed by the county board who is charged with the management or control of any county funds; and "audit" means a post facto examination of books, documents, records, and other evidence relating to the obligation, receipt, expenditure or use of public funds of the county, including governmental operations relating to such obligations, receipt, expenditure or use. (Source: P.A. 86-962.)

Currently the Auditor's Office is at various stages of planning or performing transition audits for the following departments; KaneComm, Office of Emergency Management, Environmental & Water Resources, and Building Management Operations.

- Auditor's Office – Staffing changes. In August both the Administrative Assistant and the Staff Auditor resigned to accept job opportunities elsewhere. Their replacements have been hired but will not start until early September.

Accounts Payable Claims Paid Report

The [Accounts Payable Claims Paid Report for July](#) 2018 shows that 1,430 invoices were processed which resulted in payments of \$9,522,061.54.

The supporting detail is available on the **Kane County OpenGov** platform. Reports for previous months are also available as saved views on the [Kane County Online Checkbook](#).

The following chart illustrates the comparison between accounts payable claims paid by month for fiscal years 2012 through 2018 to date.

