OFFICE OF THE KANE COUNTY AUDITOR TERRY HUNT, KANE COUNTY AUDITOR

MARIOLA OSCARSON DEPUTY AUDITOR

KRISTIN JENKINS STAFF AUDITOR



719 S.BATAVIA AVENUE GENEVA, ILLINOIS 60134

> 630-232-5915 630-208-3838 (FAX)

November 28, 2018

FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The <u>KaneComm Transition Audit Report</u> was circulated electronically to the County Board and Director Guthrie on November 19th. A copy of the report is also available on the Kane County Auditor's website and can be accessed by clicking the link above.
- The Countywide Fleet Vehicle Audit Report was circulated electronically to the County Board and all stakeholders on November 21st. A copy of the report is also available on the Kane County Auditor's website.
- Currently the Auditor's Office is at various stages of planning or performing transition audits for the following departments; Office of Emergency Management, Environmental & Water Resources, Building Management Operations, and County Sheriff. The chart below summarizes the planned reporting schedule.

Office/Department	Report Due Date	Scheduled Report Issuance
Office of Emergency Management	November 25, 2018	TBD
Environmental & Water Resources	January 10, 2019	January 4, 2019
Building Management Operations	February 20, 2019	February 13, 2019
County Sheriff	May 3, 2019	April 11, 2019

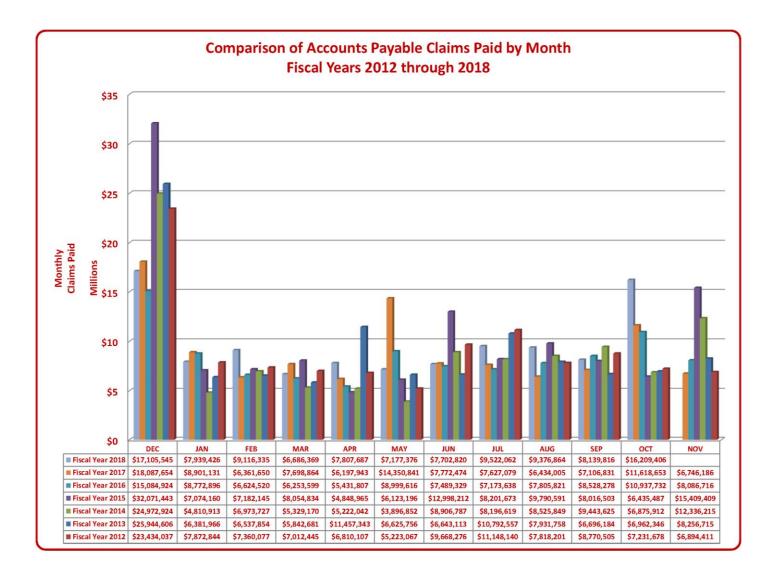
• The Audit Plan Review and Overview is subject to revision due to a variety of changes. Still it is a useful guide to ensure appropriate compliance and prioritization of the resources of the Auditor's Office. The attached schedule displays audits performed during fiscal years 2013 through 2018, plans for fiscal year 2019, and the five fiscal years to follow.

Accounts Payable Claims Paid Report

The <u>Accounts Payable Claims Paid Report for October 2018</u> shows that 2,736 invoices were processed which resulted in payments of \$16,209,406.42.

The supporting detail is available on the **Kane County OpenGov** platform. Reports for previous months are also available as saved views on the <u>Kane County Online Checkbook</u>.

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



KANE COUNTY AUDITOR'S OFFICE - AUDIT REVIEW AND OVERVIEW OF FIVE YEAR AUDIT PLAN

Audit Subjects Most Recent 2019 2020 2021 2022 2023 2024 Statutors Audits Statutors Audits Ongoing		Prior Years	Current Year			Five Year Plan		
Stantury Audits Organize	Audit Subjects	Most Recent	2019	2020	2021	2022	2023	2024
Claims spains the County Orgoing Orgoin					-	-		-
Continuous Internal Audit of Operations Ongoing On		Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Contracts with Vendors Ongoing Ongoing<								
Real & Personal Property Orgonic Orgoni	•							
Receipts Deposited with Tressurer Ongoing <								
Children's Waiting Boom Fund Completed 2014 Scheduled Scheduled Crurct Octom Fund (Circuit Clerk) Scheduled Scheduled Scheduled Court Document Storage Fund (Circuit Clerk) Scheduled Scheduled Scheduled Law Ubary Fund Completed 2017 Scheduled Scheduled Scheduled Tax Sale Automation Fund (Treasurer) Completed 2017 Scheduled Scheduled Scheduled Animal Control Transition Audit Completed 2017 Scheduled Scheduled Scheduled Facilities Management Transition Audit In Progress Scheduled Scheduled Scheduled Facilities Management Transition Audit In Progress Scheduled Scheduled Scheduled Office of Energency Management Transition Audit In Progress Scheduled Scheduled Scheduled Scheduled Scheduled Scheduled Scheduled Scheduled Scheduled Gompleted 2015 Scheduled Scheduled Scheduled Scheduled Scheduled Gompleted 2015 Scheduled Scheduled Scheduled Scheduled Scheduled Scheduled Scheduled								
Grout Cerk Electronic Citation Fund Scheduled Scheduled Scheduled Court Automation Fund (Circuit Clerk) Scheduled Scheduled Scheduled Law Ubrary Fund Completed 2017 Scheduled Scheduled Scheduled Transition Audit (Treasurer) Completed 2017 Scheduled Scheduled Scheduled Transition Audit Control Transition Audit In Progress Scheduled Scheduled Scheduled Facilities Management Transition Audit In Progress Scheduled Scheduled Scheduled Office of Emergency Management Transition Audit In Progress Scheduled Scheduled Scheduled Shedulet 2018 Scheduled Scheduled Scheduled Scheduled Scheduled Office of Emergency Management Transition Audit In Progress Scheduled Scheduled Scheduled Scheduled Scheduled Shedul Projects Completed 2015 Scheduled			01.801.8		engemg	01180118	011801118	
Court Automation fund (Crouit Clerk) Scheduled Scheduled Scheduled Image: Scheduled	6		Scheduled	Concatica		Scheduled		Concurrent
Court Document Storage Fund (Circuit Clerk) Scheduled Scheduled Image: Scheduled </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Law Ubray Fund Completed 2017 Scheduled Image: Completed 2017 Tax Sale Automation Fund (Treasurer) Completed 2017 Scheduled Scheduled Animal Control Transition Audit Image: Completed 2014 Image: Completed 2014 Image: Completed 2014 Environmental Services Scheduled Image: Completed 2014 Image: Completed 2014 Image: Completed 2014 Gompleted 2014 Image: Completed 2015 Image: Completed 2014 Image: Completed 2015								
Trassle Automation Fund (Tresurer) Completed 2017 Scheduled Scheduled Transition Audit Completed 2014 Image: Scheduled Image: Scheduled Image: Scheduled Faxilition Services Transition Audit Im Progress Scheduled Image: Scheduled Image: Scheduled Human Service Management Transition Audit Completed 2017 Scheduled Image: Schedul		Completed 2017	Concurred		Scheduled			
Transition Auditis Based Unon Elections/Events Interfections/Events Interfections/Events Interfections/Events Animal Control Transition Audit In Progress Scheduled Interfections/Events Interfections/Events Facilities Management Transition Audit In Progress Scheduled Interfections/Events Interfections/Events Office of Emergency Management Transition Audit In Progress Scheduled Interfections/Events Interfections/Events Office of Emergency Management Transition Audit In Progress Scheduled Interfections/Events Interfections/Events Interfections/Events Animal Completed 2018 Completed 2018 Scheduled Interfections/Events Interfections/Events <td< td=""><td>-</td><td></td><td></td><td>Scheduled</td><td></td><td></td><td>Scheduled</td><td></td></td<>	-			Scheduled			Scheduled	
Animal Control Transition Audit Completed 2014 Image: Second Completed 2014 Image: Second Completed 2014 Image: Second Completed 2014 Image: Second Completed 2015 Facilites Management Transition Audit Image: Second Completed 2018 Image: Second Completed 2018 Image: Second Completed 2018 Image: Second Completed 2018 Office of Emergency Management Transition Audit Completed 2018 Image: Second Completed 2018 Image: Second Completed 2018 Image: Second Completed 2018 Financial Audits Completed 2015 Scheduled Image: Second Completed 2015 Scheduled Image: Second Completed 2015 Financial Audits Completed 2015 Scheduled Image: Second Completed 2017 Scheduled Scheduled Gounty Board Image: Scheduled Scheduled Image: Scheduled Image: Scheduled Scheduled County Gerk Completed 2017 Scheduled Scheduled Image: Scheduled County Recorder Completed 2017 Scheduled Image: Scheduled Image: Scheduled County Recorder Completed 2017 Scheduled Image: Scheduled Image: Scheduled County Recorder Completed 2017 Scheduled Image: Scheduled Image: Scheduled County Recorder Completed 2017 Scheduled Image: Scheduled Image: Scheduled </td <td></td> <td></td> <td></td> <td>Concatica</td> <td></td> <td></td> <td>Concadica</td> <td></td>				Concatica			Concadica	
Environmental Services Transition Audit In Progress Scheduled Interference Inte	· · · · ·	Completed 2014						
Facilities Management Transition Audit In Progress Scheduled In Progress Scheduled In Progress			Scheduled					
Human Service Management Transition Audit Completed 2017 Image: Completed 2018 Image: Completed 2015 Scheduled Image: Completed 2018 Image: Completed 2015 Scheduled Image: Completed 2015 Scheduled Image: Completed 2015 Scheduled Image: Completed 2018 Image: Completed 2017 Scheduled Image: Completed 2017 Scheduled Image: Completed 2017 Scheduled Image: Completed 2017 Scheduled Image: Completed 2018 Image: Completed 2017 Scheduled <								
Kane Comm Transition Audit Completed 2018 In Progress In Progress <td< td=""><td>-</td><td></td><td>Concurred</td><td></td><td></td><td>TO BE DETERMINED</td><td></td><td></td></td<>	-		Concurred			TO BE DETERMINED		
Office of Emergency Management Transition Audit Sheriff Transition AuditIn ProgressScheduledInterfereFinancial AuditsCompleted 2015ScheduledInterfere	-							
Sheriff Transition AuditCompleted 2015ScheduledInternational AuditsFinancial AuditsIIIScheduledAnimal Control FundIIScheduledScheduledBuilding ManagementCompleted 2015ScheduledIScheduledCapital ProjectsIScheduledScheduledIScheduledCircuit ClerkCompleted 2017ScheduledIScheduledICounty BoardIn ProgressScheduledScheduledIICounty ReorderCompleted 2017ScheduledIScheduledICounty ReorderCompleted 2017ScheduledIScheduledICounty ReorderCompleted 2017ScheduledIIICounty ReorderCompleted 2015ScheduledIIIICounty ReorderCompleted 2017IScheduledIIIIDevelopmentCompleted 2017IScheduledIIIIIIEnvironmental ManagementCompleted 2017IScheduledIII <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Financial AuditsIndexInd			Scheduled					
Animal Control FundImage mentCompleted 2015ScheduledScheduledScheduledScheduledGapital ProjectsCompleted 2018Completed 2018ScheduledScheduledScheduledScheduledCircuit ClerkCompleted 2017ScheduledScheduledScheduledScheduledScheduledCounty BoardIn ProgressScheduledScheduledScheduledScheduledScheduledCounty ClerkCompleted 2017ScheduledScheduledScheduledScheduledCounty ClerkCompleted 2018ScheduledScheduledScheduledScheduledCounty RecorderCompleted 2018ScheduledScheduledScheduledScheduledCounty ServicesCompleted 2015ScheduledScheduledScheduledScheduledDevelopmentCompleted 2017ScheduledScheduledScheduledScheduledEnvironmental Management ServicesCompleted 2017ScheduledScheduledScheduledHealthCompleted 2017ScheduledScheduledScheduledScheduledHealthCompleted 2017ScheduledInformation TechnologiesScheduledScheduledInformation TechnologiesScheduledScheduledJudiciaryScheduledScheduledScheduledScheduledScheduledInformation TechnologiesScheduledInformation TechnologiesScheduledInformation TechnologiesScheduledScheduledInformation TechnologiesScheduledInformation Technologies								
Building ManagementCompleted 2015ScheduledScheduledScheduledCapital ProjectsCompleted 2017Completed 2017ScheduledScheduledScheduledCircuit ClerkCompleted 2017ScheduledScheduledScheduledScheduledCounty BoardIn ProgressScheduledScheduledScheduledScheduledCounty ClerkCompleted 2017ScheduledScheduledScheduledScheduledCounty RecorderCompleted 2017ScheduledScheduledScheduledScheduledCourty RecorderCompleted 2015ScheduledScheduledScheduledScheduledCourty RecorderCompleted 2015ScheduledScheduledScheduledScheduledCourt ServicesCompleted 2015ScheduledScheduledScheduledScheduledEnvironmental Management ServicesCompleted 2015ScheduledScheduledScheduledHealthCompleted 2017ScheduledInternetScheduledInternetHuman Resources ManagementCompleted 2017ScheduledInternetScheduledJudiciaryScheduledScheduledInternetInternetScheduledInternetKaneCommCompleted 2015ScheduledScheduledInternetInternetJudiciaryCompleted 2017ScheduledInternetInternetScheduledKaneCommScheduledScheduledInternetScheduledInternetJudiciaryCompleted 2015Schedul				Scheduled				Scheduled
Capital ProjectsScheduledScheduledScheduledMethodCircuit ClerkCompleted 2018ScheduledScheduledScheduledCoronerCompleted 2017ScheduledImage ScheduledImage ScheduledCounty BoardCompleted 2017ScheduledImage ScheduledImage ScheduledCounty ClerkCompleted 2017ScheduledImage ScheduledScheduledCounty RecorderCompleted 2018ScheduledImage ScheduledImage ScheduledCourt ServicesCompleted 2015ScheduledImage ScheduledImage ScheduledDevelopmentCompleted 2015ScheduledImage ScheduledImage ScheduledEmergency Management ServicesCompleted 2015ScheduledImage ScheduledImage ScheduledEnvironmental ManagementCompleted 2017Image ScheduledImage ScheduledImage ScheduledHealthCompleted 2017Image ScheduledImage ScheduledImage ScheduledImage ScheduledHuman Resources ManagementImage ScheduledImage ScheduledImage ScheduledImage ScheduledImage ScheduledJudiciaryImage ScheduledScheduledImage ScheduledImage ScheduledImage ScheduledImage ScheduledLaw LibraryCompleted 2015ScheduledImage ScheduledImage ScheduledImage ScheduledImage ScheduledHeithCompleted 2017Image ScheduledImage ScheduledImage ScheduledImage ScheduledImage ScheduledJudiciaryImage Scheduled </td <td>Building Management</td> <td>Completed 2015</td> <td></td> <td>Scheduled</td> <td></td> <td></td> <td>Scheduled</td> <td></td>	Building Management	Completed 2015		Scheduled			Scheduled	
Circuit ClerkCompleted 2018MemScheduledScheduledMemCoronerCompleted 2017ScheduledScheduledScheduledScheduledCounty BoardIn ProgressScheduledScheduledMemScheduledMemCounty ClerkCompleted 2017ScheduledScheduledScheduledScheduledScheduledCounty ReorderCompleted 2018ScheduledScheduledMemScheduledScheduledScheduledCourt ServicesCompleted 2017ScheduledScheduledMemScheduledScheduledScheduledDevelopmentCompleted 2017ScheduledScheduledMemScheduledScheduledScheduledScheduledEmergency Management ServicesCompleted 2017ScheduledInformation TechnologiesCompleted 2017ScheduledInformation TechnologiesScheduledInformation TechnologiesScheduledInformation TechnologiesScheduledInformation TechnologiesInformation Completed 2015ScheduledInformation TechnologiesInformation TechnologiesInformation TechnologiesInformation TechnologiesScheduledInformation TechnologiesInformation TechnologiesIn			Scheduled			Scheduled		
CoronerCompleted 2017ScheduledScheduledScheduledCounty BoardIn ProgressScheduledImage: ScheduledImage: Scheduled <td></td> <td>Completed 2018</td> <td></td> <td></td> <td>Scheduled</td> <td></td> <td></td> <td>Scheduled</td>		Completed 2018			Scheduled			Scheduled
County BoardIn ProgressScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledScheduledInterfere ScheduledInterfere ScheduledScheduledInterfere Schedul	Coroner			Scheduled			Scheduled	
County ClerkCompleted 2017ScheduledScheduledCounty RecorderCompleted 2018ScheduledScheduledScheduledCourt ServicesCompleted 2015ScheduledImage: ScheduledImage: ScheduledImage: ScheduledDevelopmentCompleted 2017ScheduledScheduledImage: ScheduledScheduledEmergency Management ServicesCompleted 2015ScheduledImage: ScheduledImage: ScheduledImage: ScheduledEnvironmental ManagementCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledFinanceScheduledScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledHealthCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledJudiciaryCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledLaw LibraryCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledJudiciaryCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledLaw LibraryCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledLaw LibraryCompleted 2014Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledMerit Comm	County Board		Scheduled					
County RecorderCompleted 2018Image: ScheduledScheduledImage: ScheduledScheduledCourt ServicesCompleted 2015ScheduledImage: ScheduledImage: ScheduledImage: ScheduledDevelopmentCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledEmergency Management ServicesCompleted 2015ScheduledImage: ScheduledImage: ScheduledImage: ScheduledEnvironmental ManagementCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledFinanceCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledHealthCompleted 2017Image: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledImage: ScheduledInformation TechnologiesImage: ScheduledImage: Scheduled				Scheduled			Scheduled	
Court ServicesCompleted 2015ScheduledImage: Completed 2017Image: Completed 2017Image: Completed 2017Image: Completed 2015ScheduledImage: Completed 2017Image: Completed 2015Image: Completed 2017Image: Completed 2017 <t< td=""><td>•</td><td></td><td></td><td></td><td>Scheduled</td><td></td><td></td><td>Scheduled</td></t<>	•				Scheduled			Scheduled
DevelopmentCompleted 2017Completed 2015ScheduledScheduledScheduledScheduledEnvironmental ManagementCompleted 2017Completed 2017Image and the second secon	•		Scheduled					
Environmental ManagementCompleted 2017Image: Completed 2017 <td>Development</td> <td>Completed 2017</td> <td></td> <td></td> <td>Scheduled</td> <td></td> <td></td> <td>Scheduled</td>	Development	Completed 2017			Scheduled			Scheduled
Environmental ManagementCompleted 2017Image mentImage ment <t< td=""><td>Emergency Management Services</td><td>Completed 2015</td><td>Scheduled</td><td></td><td></td><td></td><td></td><td></td></t<>	Emergency Management Services	Completed 2015	Scheduled					
HealthCompleted 2017Completed 2017ScheduledScheduledHuman Resources ManagementCompleted 2015Image and the scheduledImage and	Environmental Management	Completed 2017						
Human Resources Management Information TechnologiesCompleted 2015InformationInformation TechnologiesInformation TechnologiesInformation TechnologiesInformation TechnologiesInformation	Finance		Scheduled					
Information TechnologiesScheduledScheduledInformation TechnologiesInformation Te	Health	Completed 2017			Scheduled			Scheduled
JudiciaryScheduledImage: ScheduledImage: ScheduledImage: ScheduledKaneCommCompleted 2014ScheduledScheduledScheduledLaw LibraryCompleted 2014Completed 2014ScheduledImage: ScheduledMerit CommissionCompleted 2015ScheduledImage: ScheduledImage: ScheduledPublic DefenderCompleted 2015ScheduledImage: ScheduledImage: Scheduled	Human Resources Management	Completed 2015						
KaneCommScheduledScheduledScheduledLaw LibraryCompleted 2014Image: Completed 2015ScheduledScheduledMerit CommissionCompleted 2015ScheduledImage: Completed 2015ScheduledPublic DefenderCompleted 2015ScheduledScheduledScheduled	Information Technologies		Scheduled					
KaneCommScheduledScheduledScheduledLaw LibraryCompleted 2014Image: Completed 2015ScheduledScheduledMerit CommissionCompleted 2015ScheduledImage: Completed 2015ScheduledPublic DefenderCompleted 2015ScheduledScheduledScheduled	Judiciary		Scheduled					
Merit Commission Completed 2015 Scheduled Image: Completed 2015 Scheduled Public Defender Completed 2015 Scheduled Scheduled Scheduled				Scheduled			Scheduled	
Merit Commission Completed 2015 Scheduled Image: Completed 2015 Scheduled Public Defender Completed 2015 Scheduled Scheduled Scheduled	Law Library	Completed 2014				Scheduled		
Public Defender Completed 2015 Scheduled Scheduled				Scheduled				
	Public Defender						Scheduled	
Sheriff Scheduled Scheduled Scheduled	Sheriff							

KANE COUNTY AUDITOR'S OFFICE - AUDIT REVIEW AND OVERVIEW OF FIVE YEAR AUDIT PLAN

Audit Subjects	Prior Years	Current Year 2019	Five Year Plan				
	Most Recent		2020	2021	2022	2023	2024
State's Attorney			Scheduled			Scheduled	
Supervisor of Assessments	Completed 2016	Scheduled					
Transportation					Scheduled		
Treasurer	Completed 2017			Scheduled			Scheduled
Veteran's Commission	Completed 2015		Scheduled			Scheduled	
Annual Audits & Reviews							
Review of Economic Interest Statements	Annual	Annual	Annual	Annual	Annual	Annual	Annual
Review of Salaries of Elected Officials	Annual	Annual	Annual	Annual	Annual	Annual	Annual
Review Bond Principal and Interest	Annual	Annual	Annual	Annual	Annual	Annual	Annual
Other Internal Audits							
Agency Funds	Completed 2017		Scheduled		Scheduled		Scheduled
Commissary Account (II Cty Jail Stds 701.250)		Scheduled					
DUI Fund (Judiciary)	Completed 2016		Scheduled		Scheduled		Scheduled
Duplicate Vendor	Completed 2017						
Fleet Inventory	Completed 2018				Scheduled		
Foreclosure Mediation Fund (Judiciary)	Completed 2014		Scheduled		Scheduled		Scheduled
ICS Vendor Audit - Detainee Phone and Video System	Completed 2018						
IT Limited Vulnerability & Penetration Test	Deferred 2018						
Mill Creek SSA	Completed 2015			Scheduled			Scheduled
Decentralized Bank Accounts	Completed 2013	Scheduled					
Payroll Process (Limited Review)	Completed 2014	Scheduled					
P-Card Progam Audit	Completed 2014			Scheduled		Scheduled	
PCI Compliance		Scheduled					
Petty Cash - Countywide	Completed 2016	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
Probation Services Fund (Court Services)	Completed 2015		Scheduled			Scheduled	
Purchasing Dept Performance Audit	Completed 2016	Scheduled					
Take home car -Fringe Benefits		Scheduled					******
Unknown Bank Accounts	Completed 2016			Scheduled			

NOTES:

Kane County Offices elected in 2018 - County Clerk, Regional Office Education, Sheriff, Treasurer Kane County Offices up for election in 2020 - Auditor, Recorder, Circuit Clerk, Chairman, Coroner, SAO