

OFFICE OF THE KANE COUNTY AUDITOR
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November 28, 2018

FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The [KaneComm Transition Audit Report](#) 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

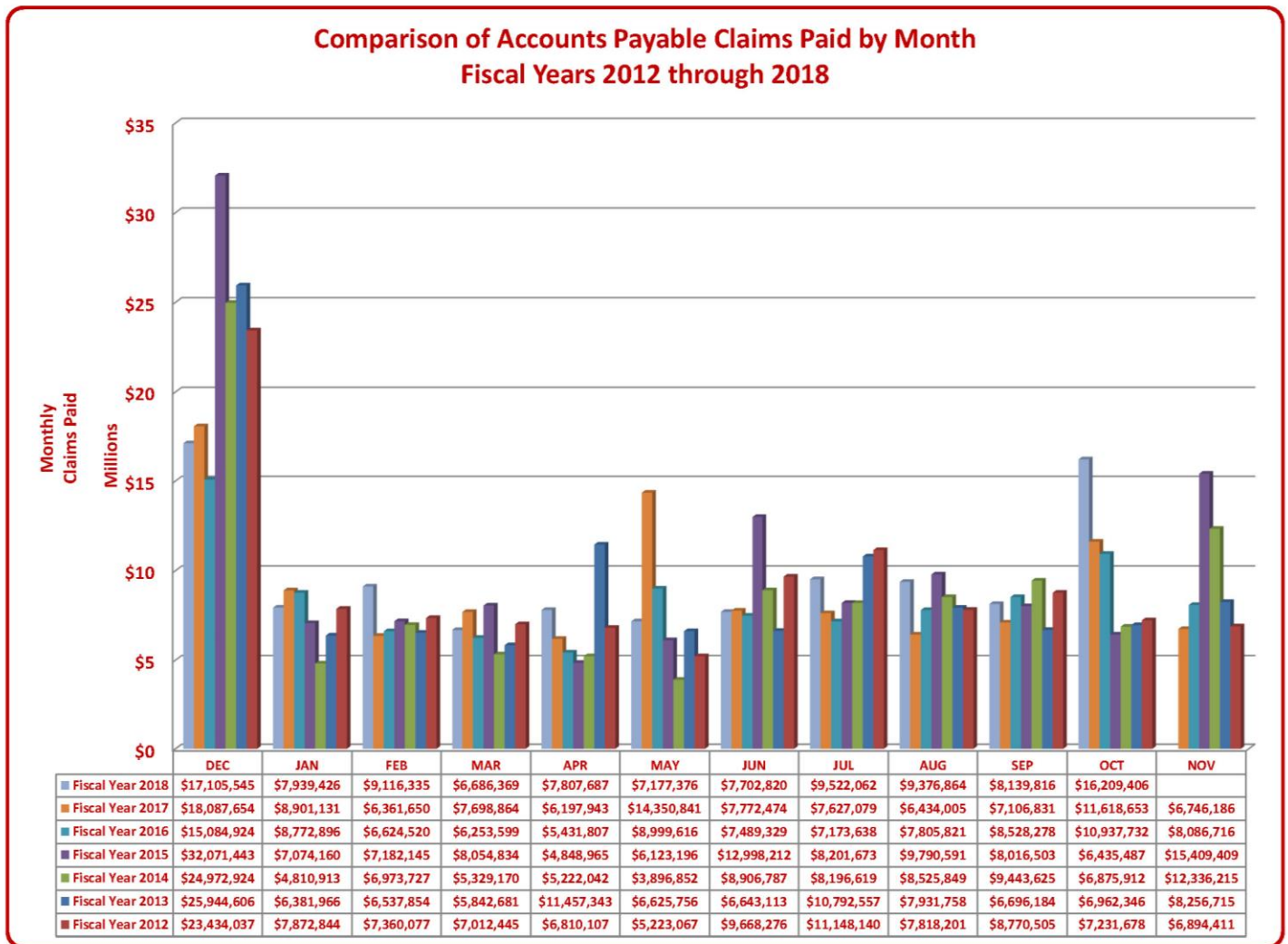
- The Audit Plan Review and Overview is subject to revision due to a variety of changes. Still it is a useful guide to ensure appropriate compliance and prioritization of the resources of the Auditor's Office. The attached schedule displays audits performed during fiscal years 2013 through 2018, plans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

Accounts Payable Claims Paid Report

The [Accounts Payable Claims Paid Report for October 2018](#) 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 [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.



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

Audit Subjects	Prior Years	Current Year	Five Year Plan				
	Most Recent	2019	2020	2021	2022	2023	2024
Statutory Audits							
Claims against the County	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Continuous Internal Audit of Operations	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Contracts with Vendors	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Real & Personal Property	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Receipts Deposited with Treasurer	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Children's Waiting Room Fund	Completed 2014		Scheduled				Scheduled
Circuit Clerk Electronic Citation Fund		Scheduled			Scheduled		
Court Automation Fund (Circuit Clerk)		Scheduled			Scheduled		
Court Document Storage Fund (Circuit Clerk)		Scheduled			Scheduled		
Law Library Fund	Completed 2017			Scheduled			
Tax Sale Automation Fund (Treasurer)	Completed 2017		Scheduled			Scheduled	
Transition Audit(s) Based Upon Elections/Events							
Animal Control Transition Audit	Completed 2014						
Environmental Services Transition Audit	In Progress	Scheduled					
Facilities Management Transition Audit	In Progress	Scheduled					
Human Service Management Transition Audit	Completed 2017						
Kane Comm Transition Audit	Completed 2018						
Office of Emergency Management Transition Audit	In Progress						
Sheriff Transition Audit	Completed 2015	Scheduled					
Financial Audits							
Animal Control Fund			Scheduled				Scheduled
Building Management	Completed 2015		Scheduled			Scheduled	
Capital Projects		Scheduled			Scheduled		
Circuit Clerk	Completed 2018			Scheduled			Scheduled
Coroner	Completed 2017		Scheduled			Scheduled	
County Board	In Progress	Scheduled					
County Clerk	Completed 2017		Scheduled			Scheduled	
County Recorder	Completed 2018			Scheduled			Scheduled
Court Services	Completed 2015	Scheduled					
Development	Completed 2017			Scheduled			Scheduled
Emergency Management Services	Completed 2015	Scheduled					
Environmental Management	Completed 2017						
Finance		Scheduled					
Health	Completed 2017			Scheduled			Scheduled
Human Resources Management	Completed 2015						
Information Technologies		Scheduled					
Judiciary		Scheduled					
KaneComm			Scheduled			Scheduled	
Law Library	Completed 2014				Scheduled		
Merit Commission	Completed 2015		Scheduled				
Public Defender	Completed 2015		Scheduled			Scheduled	
Sheriff			Scheduled			Scheduled	

TO BE DETERMINED

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

Audit Subjects	Prior Years	Current Year	Five Year Plan				
	Most Recent	2019	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