



OFFICE OF THE COUNTY AUDITOR

DUPAGE COUNTY, ILLINOIS

James W. Rasins, C.P.A., C.F.E.
County Auditor

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December 14, 2006

Mr. Charles Hoffman, Trial Court Administrator
DuPage County
Wheaton, Illinois

Dear Chuck:

As a part of the continuous internal audit responsibilities of this Office, an internal audit of the personal property fixed assets utilized by the Circuit Court (Department) was completed on December 7, 2006. The objective of this audit was to verify that those personal property fixed assets identified on the County fixed asset records maintained by the Finance Department as being in the custody of the Department, were actually located within the Department. The audit was conducted in accordance with generally accepted government auditing standards, and included such audit procedures deemed necessary to fulfill the audit objective.

A sample of fifteen items, representing 75% of the taggable fixed assets appearing on the Finance Department records, were selected for verification. The internal audit procedures disclosed that all fifteen items were located in the Department. During the performance of the audit procedures, it was noted that inventory control tag number 072109 for the gray Chevrolet Lumina sedan was not located on the vehicle. It is recommended that the Department contact the Finance Department to obtain a replacement inventory control tag to be affixed to the vehicle.

I would like to express my appreciation to you and your staff for the assistance provided during this internal audit.

Sincerely,

OFFICE OF THE COUNTY AUDITOR

James W. Rasins, C.P.A., C.F.E.
County Auditor

JWR:phc

Copy: Hon. A. Jorgensen, Chief Circuit Judge
F. Backfield, Chief Financial Officer