



OFFICE OF THE COUNTY AUDITOR DUPAGE COUNTY, ILLINOIS

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Hon. Robert J. Schillerstrom, Chairman
Members of the County Board
DuPage County
Wheaton, Illinois 60187

Ladies and Gentlemen:

My Office has completed an audit of the procedures performed by the Department of Human Resources (Human Resources) related to the compensation of DuPage County elected officials. The objectives of the audit were to:

- Determine the base salary and total compensation amounts paid to all DuPage County elected officials; and,
- Identify and analyze any deviations from the base salary amount.

Summary of Findings

- The base salary amounts paid to the elected officials during calendar year 2008 complied with applicable Statutory and County-approved amounts;
- The processing of the compensation paid to the elected officials substantially complied with County-approved policies; and,
- The total compensation paid to the elected officials during calendar year 2008 complied with the County-approved policies.

Background

During calendar year 2008, a total of 33 DuPage County elected officials received compensation administered by Human Resources. The elected officials included 22 County Board members and eleven County-wide elected officials. Five elected officials, including the County Auditor and four County Board members, were newly elected in November 2008.

Elected Office**Term of Office**

County Board Member (6 individuals)	December 2006 – November 2010
County Board Member (12 individuals)	December 2008 – November 2012
County Board Chairman	December 2006 – November 2010
County Clerk	December 2006 – November 2010
County Sheriff	December 2006 – November 2010
County Treasurer	December 2006 – November 2010
Regional Superintendent of Schools	December 2006 – November 2010
Clerk of the Circuit Court	December 2008 – November 2012
County Auditor	December 2008 – November 2012
County Coroner	December 2008 – November 2012
County Recorder	December 2008 – November 2012
State's Attorney	December 2008 – November 2012

Human Resources is responsible for the administration of payroll and benefits for all DuPage County employees and elected officials. This administration includes the maintenance of the computerized payroll system and generating payroll checks.

In accordance with Illinois statute, the salaries of the County Board members and nine of the ten County-wide elected officials must be approved by the County Board at least 180 days prior to the beginning of their term of office. This salary cannot be changed during the elected official's term of office. The salary of the State's Attorney and the Regional Superintendent of Schools are determined by the State of Illinois. Pursuant to statute, the County Board may provide for additional compensation for the Regional Superintendent of Schools as needed to maintain consistency and equity among the other elected official salaries.

In addition to the base salaries, several of the positions receive stipends from the State and/or the County for additional duties performed by the elected official. Elected officials also have the option of using a County-provided vehicle for their official duties or receiving a \$450 monthly addition to their salary.

Audit Procedures

Audit procedures were performed to verify that the compensation received by the DuPage County elected officials complies with the applicable State and County policies. The audit scope included the base salary and additional compensation paid to the 33 elected officials during calendar year 2008. Elected Circuit Judges of the Eighteenth Judicial Circuit Court were not included in the audit as their salary is primarily funded through the State.

The audit procedures included:

- Examining statutory references and County resolutions citing salary information;
- Reviewing correspondence to Human Resources from the elected officials directing changes in their compensation and/or benefits; and,

- Reviewing correspondence to Human Resources from the elected officials directing changes in their compensation and/or benefits; and,
- Verifying that information provided on forms and documentation relating to participation in various County benefit programs was properly applied by Human Resources.

Audit Findings

The compensation paid to the elected officials during calendar year 2008 complied with the applicable State and County-approved amounts. It was noted that several elected officials declined to receive a portion of their salary and one made a change to receive a salary adjustment in lieu of a County-provided vehicle. In each of these situations, the adjustments were well documented and processed by Human Resources on a timely basis.

In one case, an exception was noted related to a six-month delay in processing a change to a benefit component. The change involved waiving an elected official's insurance coverage in lieu of a monthly flexible benefits allowance, in accordance with County policy. This delay was rectified prior to the initiation of the audit procedures. However, it may be indicative of an internal control weakness between the payroll processing function and the benefits function. It is recommended that Human Resources verify that when applicable, all employees who have waived employee insurance coverage are receiving the flexible benefits allowance.

The State delayed nearly six-months in notifying the County of the 2008 salary for the State's Attorney. This resulted in a one-time retroactive payment for the amount not disbursed due to the delay. While the retroactive amount was properly calculated, the payment was issued during the 2009 calendar year. A similar situation occurred with the processing of the 2007 retroactive salary payment that was issued in 2008. Although this is a timing issue that does not affect the total salary paid to the State's Attorney, it is recommended that any retroactive payments made as a result of the State's delay in notifying the County be paid during the same calendar year in which the salary was earned, if possible.

I wish to thank the staff of the DuPage County Department of Human Resources for all of the assistance they provided during the audit procedures.

If you have any questions, please contact me.

Sincerely,

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