To: Mary Keating, Director of Community Services
    Paul Rafae, Chief Financial Officer

From: Bob Grogan, CPA, CFE
      County Auditor

Subject: DuPage Social Service Association Account Reconciliation, November 2017
        #17-125

Date: January 8, 2018

The Office of the County Auditor completed an audit of the DuPage Social Service Association (DSSA) bank account. Audit procedures were performed to review the internal controls and independently recreate the reconciliation performed by the Finance Department for the bank statement as of November 30, 2017.

Results

Audit procedures determined that the reconciliation was performed by a Finance Department staff member who does not have disbursement or deposit responsibilities with respect to this account. The reconciliation was acknowledged by initials and date of the staff member performing the reconciliation and the employee who reviewed the reconciliation.

It was noted that a deposit consisting of amounts paid by employees to participate in a casual dress day for Halloween (October 31) was deposited on November 17, 2017. It has previously been noted that deposits of cash from similar events are often delayed.

Objective

The County Auditor will perform a series of audit procedures designed to evaluate the internal controls over certain bank accounts outside the control of the County Treasurer. A review was performed to determine if the reconciliation of the DSSA account was timely and accurately performed.

Background / Audit Scope

The DuPage Social Service Association (DSSA) maintains a non-interest bearing checking account at the DuPage County Employees Credit Union to make payments for social programs in situations when there are not grant funds available. These payments do not require County Board approval and are not audited by the County Auditor prior to
disbursement. Deposits are made from DuPage County employees’ United Way combined campaign donations and other donations.

This limited scope internal audit was designed to test if the bank reconciliation was performed on a timely basis and reviewed by an individual independent of deposit and disbursement activities. Procedures included verifying that disbursements were reasonable and deposits were made on a timely basis.

The procedures performed by the County Auditor were not designed, nor are intended, to provide a thorough assessment of the internal control risks associated with the processing of transactions in the DSSA account.

**Audit Findings and Recommendations**

It is suggested that procedures are established to ensure that funds received from special events are deposited promptly.

The audit procedures were performed without exception.

If you have any questions, please contact me.

cc: Tom Cuculich, County Administrator  
Carmi Cyrus, Finance Department