



# OFFICE OF THE COUNTY AUDITOR

**Bob Grogan, CPA, CFE**  
*DuPage County Auditor*

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December 6, 2018

Jean Kaczmarek, County Clerk  
DuPage County  
Wheaton, Illinois 60187

Dear Jean:

In accordance with the statutory responsibilities of my office, I have completed an audit of the cash on hand of the County Clerk's Office. The objectives of the audit were to:

- Verify that the funds collected by the County Clerk's Office on November 30, 2018 were properly deposited into the Clerk's bank account;
- Verify that the cash on hand in the County Clerk's Office at end of business on November 30, 2018 agreed to the stated value of \$500; and,
- Verify that the cash on hand in the County Clerk's Office at the beginning of business on December 3, 2018 agreed to the stated value of \$500.

### **Summary of Findings**

Audit procedures performed by the County Auditor's office determined that the cash on hand in the County Clerk's Office was properly accounted for and agreed to the stated balances on November 30, 2018 and December 3, 2018. Additionally, funds received in the County Clerk's Office on November 30, 2018 were properly deposited into the bank account maintained by the County Clerk's Office.

### **Background**

In response to the November 6, 2018 election, the incumbent County Clerk was replaced. The term of the newly elected County Clerk began on Monday, December 3, 2018. In accordance with a system of properly designed internal controls, whenever there is a change in the management of a County office or department, the County Auditor typically performs audit procedures to ensure that the assets under the custody of the official are intact and properly safeguarded.

The audit procedures described in this report pertain to the daily cash operations of the County Clerk's Office. Audit procedures were also performed on the fixed assets and computer equipment assigned to the custody of the office; the results of that audit will be reported separately.

The Office of the County Clerk maintains a significant public presence and processes a large number of "over-the-counter" financial transactions each day. These transactions include the issuance of marriage licenses, various vital certificates and property tax-related matters. As provided by Illinois statute, the Clerk administered a non interest-bearing checking account at a local bank to process the daily financial transactions. A small amount of cash and coin is maintained in the Clerk's Office to make change for the over-the-counter cash transactions.

#### Audit Procedures

On the last day of business prior to the end of the incumbent County Clerk's term, the County Auditor physically counted the cash and coin on hand ("change fund") in the County Clerk's Office. This procedure was witnessed by Clerk personnel and the funds were placed under seal in the County Clerk's Office. The day's transactions over and above the change fund amount were deposited into the County Clerk's bank account and the deposit receipt was verified by the County Auditor.

Prior to the opening of the County Clerk's Office on Monday, December 3, the County Auditor recounted the amount in the change fund and ensured that the seal had not been tampered with. This procedure was witnessed by County Clerk personnel.

#### Audit Findings

- The November 30, 2018 receipts were deposited into the bank account maintained by the County Clerk;
- The only cash on hand in the County Clerk's Office on November 30, 2018 was the verified and witnessed amount of \$500 in the change fund;
- At the start of business on December 3, 2018, the County Auditor verified that the location of the change fund had not been tampered with; and,
- The County Auditor confirmed that the amount of the change fund at the start of business on December 3, 2018 was \$500 and the composition of the amount agreed to the figures recorded the previous business day.

I would like to express my appreciation to the staff members of the Office of the County Clerk for the assistance provided during this internal audit.

Sincerely,

OFFICE OF THE COUNTY AUDITOR



Bob Grogan, CPA, CFE  
County Auditor

cc: County Board  
Thomas Cuculich, County Administrator  
#18-129