



OFFICE OF THE COUNTY AUDITOR

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

From: Bob Grogan, CPA, CFE 
County Auditor

Subject: DuPage Social Service Association Account Reconciliation, January 2019
#19-27

Date: March 26, 2019

The Office of the County Auditor completed an internal audit of the DuPage Social Service Association (DSSA) bank account. Internal 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 January 31, 2019.

Results

Internal 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 the initials and date of the staff members performing the reconciliation, reviewing the reconciliation, and approving the reconciliation. The book balance of the account is \$94,751.36.

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 maintains a non-interest bearing checking account at the DuPage County Employee's Credit Union to make payments for social programs in situations when grant funds are not available. These payments do not require County Board approval and are not audited by the County Auditor prior to disbursement. Deposits into the account are made from DuPage County employees payroll deductions administered by the United Way combined campaign 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

A prior audit finding relative to a missing deposit from United Way has been resolved. A March 4, 2019, memorandum received from Director of Community Services Mary Keating, indicated that the missing payment from June 2018 was reflected in the total deposit for December 2018. The United Way report for December 2018, did not clearly delineate that the June payment was included in the total. It is recommended that the information be more clearly represented on subsequent reports from United Way.

A check to Little Caesars Pizza issued in December 2017 was voided. This check had not been cashed despite repeated attempts by staff to notify the payee. A replacement check was issued to Little Caesars in January 2019 and cleared the DSSA bank account the same month.

If you have any questions, please contact me.

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