



OFFICE OF THE COUNTY AUDITOR

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DuPage County Auditor

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To: Mary Keating, Director of Community Services

From: Bob Grogan, CPA, CFE *BG*
County Auditor

Subject: DuPage Social Service Association Account Reconciliation, August 2019
#19-87

Date: October 17, 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 August 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 \$92,223.27.

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. A petty cash fund of \$200 is also maintained in order to serve the immediate needs of clients. 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 petty cash disbursement of \$20 was issued in July 2019. This amount has not been reimbursed to the account. It is suggested that a reimbursement be made to reestablish the petty cash at the nominal amount of \$200.

No other exceptions were noted.

If you have any questions, please contact me.

cc: County Board

Sheryl Markay, Chief Policy and Program Officer

Joan Olson, Chief Communications Officer

Paul Rafac, Chief Financial and Administrative Officer

Carmi Cyrus, Finance Department