



INTRODUCTION

It is standard protocol for the Winnebago County Auditor's Office to perform a transition audit when a newly-elected official assumes the position. The intent of such an audit is to provide assurance that monies and assets pertaining to the department are present and accounted for properly.

SYNOPSIS

The scope of this audit included the following areas:

- Review of asset listings
- Review of cash receipts received 9-30-2016 - 12/1/2016
- Review of departmental expenditures 1/1/2016 - 12/1/2016
- Purchasing card expenditures 9/30/2016 - 12/1/2016
- Confirmation of Human Resources standard departure procedures

Assets:

The County Auditor's Office utilized the County's capitalized fixed asset list (assets \$12,000 and greater) and a manually run general ledger report representing the last 5 years of expenditure activity from which to review and verify certain assets. For each item selected, we were able to verify the existence of the asset.

Cash receipts:

During our review of receipting activity we noted that the Coroner's Office hadn't deposited cash receipts with the Treasurer's Office for two months. Cash and check held with the Coroner on 12/1/2016 was approximately \$15,000 - \$20,000. However, the cash and checks were locked in a safe.

Departmental expenditures:

We generated a listing of departmental expenditures from 1/1/2016 – 12/1/2016. We reviewed the transactions for reasonableness and conformity to County guidelines. No irregularities were noted.

Purchasing card:

We obtained a listing of all Winnebago County Purchasing Card transactions and support for the period from 10/01/2016 – 12/1/2016. We reviewed the transactions for reasonableness and conformity to County guidelines. No irregularities were noted.

Human Resources departure procedures:

We obtained the Human Resources departure checklist and confirmed its completeness.

TRANSITION AUDIT OF ACTIVITY IN THE CORONER'S OFFICE

Transition Date: 12/1/16

RELEASE DATE:
2/3/2017

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RECOMMENDATIONS

Cash receipts:

We recommend the Coroner's Office deposit all cash receipts with the Treasurer within one week of physical receipt by the Coroner. This is particularly important for the Coroner's Office as physical cash is received on occasion. The County Treasurer recently issued guidance on receipt timeliness. We have attached a copy for your review.

