



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 departmental expenditures 1/1/2016 - 12/5/2016
- Purchasing card expenditures 10/01/2016 - 12/5/2016
- 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 3 years of expenditure activity from which to review and verify certain assets. Asset purchases by the County Board Office were rare and consisted of a vehicle for the former Chairman, office furniture and computer equipment. No irregularities were noted.

Departmental expenditures:

We generated a listing of departmental expenditures from 1/1/2016 – 12/5/2016. 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 COUNTY BOARD OFFICE

Transition Date: 12/5/16

RELEASE DATE:
2/3/2017

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RECOMMENDATIONS

None

