



COUNTY OF WINNEBAGO

Office of the County Auditor

County Administration Building
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Rockford, Illinois 61101

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January 23rd, 2018

To: William T. Hintz, Winnebago County Coroner

From: William D. Crowley, Winnebago County Auditor

RE: Coroner's Office Internal Audit Notification

The Winnebago County Auditor's office is required to perform several duties under Illinois Compiled Statute 55 ILCS 5/Div. 3.1. Sec. 3-1005. The Compiled Statute states that the County Auditor is required to "maintain a continuous internal audit of the operations and financial records of the officers, agents or divisions of the County."

This memorandum is to inform you that our office will be conducting an internal audit of certain items relating to the operation of the Coroner's Office. At the conclusion of the audit you will be provided a report and an opportunity to respond in accordance with County Ordinance Sec. 2-314. – Response to internal audit report.

Preliminarily, our audit will focus on the following areas:

- **Examination of procedures over billing**
- **Examination of controls and procedures over cash receipts**
- **Examination of controls and procedures over cash disbursements**
- **Review of compliance of statutory requirements or guidance, if any**
- **Equipment monitoring and disposal**
- **Purchasing ordinance compliance**
- **Controls of miscellaneous assets, supplies and documents**
- **Examination of grants, if any**
- **Examination of miscellaneous off balance sheet accounts, if any**

We understand that the Coroner's Office is a 24 hour facility with an unpredictable workload. We will be contacting you soon to set up a meeting to discuss our audit.

Please let me know if you have any questions at 815-319-4206 or bcrowley@wincoil.us

It is our mission to provide high quality services and promote a safe community for all people in Winnebago County.