



COUNTY OF WINNEBAGO

Office of the County Auditor

County Administration Building
404 Elm Street, Room 201
Rockford, Illinois 61101

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County Auditor
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February 15, 2018

To: Members of the Winnebago County Board
From: William D. Crowley, Winnebago County Auditor
RE: \$20,000 Discretionary Alternative Program Budget from the 1% PSST Fund

Pursuant to the Illinois Compile Statute 55 ILCS 5/Div. 3.1. Sec. 3-1005, the County Auditor is required to audit all claims against the County, and recommend to the County Board the payment or rejection of all claims presented.

The following payment request relating to "alternative programs" has been presented to my office for approval by County Administration. This payment has been directed to be paid from the County Board Chairman's discretionary budget of \$20,000 from the 1% Public Safety Sales Tax Fund.

- The Fatherhood Encouragement Project (\$2,000)

This is the first discretionary request my office has received for alternative programs in fiscal 2018. I have had ongoing concerns regarding if the proper delegation of authority from the County Board to the County Board Chairman to expend budget dollars for discretionary and other purposes has occurred. However, in regards to the payment request above, I have approved this invoice for payment based on the following:

- The County Board has approved an overall 2018 budget of \$367,581 for the purpose of funding alternative programs.
- The calculations of the \$367,581 includes a \$20,000 figure.
- County Administration emailed my office indicating that the Finance Committee had received detailed information in their budget book on the \$20,000 discretionary request and approved it in committee.

To avoid confusion and establish clear and actual intent of the County Board, I would recommend that all future delegations of authority from the County Board to the County Board Chairman concerning discretionary budgets, other than the primary County Board Office budget, be performed with a specific resolution.

However, in the absence of further communication from either County Administration or the County Board, I anticipate continuing to recommend all future similar discretionary requests up to a cumulative total of \$20,000, assuming adequate support is provided and a reasonable case could be made that vendor provides an "alternative program" type service.

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