



OFFICE OF THE COUNTY AUDITOR

Bob Grogan, CPA, CFE
DuPage County Auditor

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October 13, 2015

Dr. Mary Carr, DVM
Administrator, DuPage County Animal Care and Control
Wheaton, Illinois

Dear Dr. Carr:

Thank you for your assistance related to the conduct of the payroll distribution performed by this Office for the pay period ended July 31, 2015. The distribution resulted in the photographic and / or signature identification of all employees of the DuPage County Animal Care and Control Department (Department) who received payroll checks/vouchers for that pay period.

It was noted that the Department utilizes a biometric system to assist in recording employee's time by reading an employee's fingerprint when they scan in and out of the office. As this is a significant internal control, our procedures included examining a sample of the time records generated by the system.

An exception to the described procedures was noted. The biometric time records for one employee did not reflect the departure time on two days. Although this exception did not appear to result in any inappropriate payments made to the employee, we recommend that the control procedures implemented by DuPage County Animal Care and Control be consistently followed.

If you have any questions, please contact me. Your continued co-operation is appreciated.

Sincerely,

OFFICE OF THE COUNTY AUDITOR
Bob Grogan, CPA, CFE.
County Auditor

cc: Thomas Cuculich, Chief of Staff
Bill Babyar, Director of Homeland Security and Emergency Management
Margaret Ewing, Director of Human Resources

RTG:tfb
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