



OFFICE OF THE COUNTY AUDITOR

Bob Grogan, CPA, CFE
DuPage County Auditor

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October 13, 2015

Mr. Craig Dovel
Supervisor of Assessments
DuPage County
Wheaton, Illinois 60187

Dear Craig:

Thank you for your assistance related to the conduct of the payroll distribution performed by this Office for the pay period ended August 14, 2015. The distribution resulted in the photographic and signature identification of all employees in the Supervisor of Assessments (Department) who received payroll checks/vouchers for that pay period.

In January 2015, the Payroll Division of the Department of Human Resources implemented the Infor/Lawson Enterprise Resource Planning (ERP) System to maintain employees accrual records. Audit procedures identified an exception in that the three appointed members of the Board of Tax Review have a combined total of 548.15 hours of available accrued leave posted to the ERP system. Due to the nature of their appointed positions, these individuals are not eligible for accrued leave. The inclusion of these accruals may result in an overstatement of the Department's accrual liabilities in the amount of \$9,368.70. It is recommended that the Payroll Division investigate and correct the error and implement the necessary controls to reduce the risk of reoccurrence.

Audit procedures identified two individuals whose appointment to the Board of Tax Review expired on May 31, 2015. The two individuals have continued to perform their official duties on behalf of the County while acting in their capacity as Board of Tax Review Members.

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
Margaret Ewing, Human Resources Director

RTG:sls
Audit #15-70