



OFFICE OF THE COUNTY AUDITOR

Bob Grogan, CPA, CFE
DuPage County Auditor

421 N. County Farm Road
Wheaton, Illinois 60187
(630) 407-6075
FAX: (630) 407-6076
www.dupageco.org/auditor

To: Margaret Ewing, Director of Human Resources
Paul Rafac, Chief Financial Officer

From: Bob Grogan, CPA, CFE
County Auditor

Subject: WIA Bank Reconciliations

Date: September 1, 2015
#15-76

The Office of the County Auditor has verified the reconciliation of the Workforce Investment Act (WIA) bank account (Chase Bank account number [REDACTED]). Audit procedures were performed to independently reconcile the bank statement as of July 31, 2015 and the reconciled balance was agreed to the balance reflected in the Finance Department's information as of that date.

We noted that the reconciliation was performed in a timely manner by a Finance Department staff member who does not have disbursement or deposit responsibilities with respect to this account. It was noted that the performance of the reconciliation is acknowledged by initials and date of the staff member performing the reconciliation and that the reconciliation was verified and acknowledged by another Finance Department employee who does not have disbursement or deposit responsibility.

The procedures performed by the County Auditor were not designed, nor are intended, to provide a thorough assessment of the internal control risks associated with the processing of transactions in the WIA account nor compliance with the grant regulations.

If you have any questions, please contact me.

Cc: Brian Suste, Finance Department