



OFFICE OF THE COUNTY AUDITOR

Bob Grogan, CPA, CFE
DuPage County Auditor

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To: Mary Keating, Director of Community Services
Paul Rafac, Chief Financial Officer

From: Bob Grogan, CPA, CFE
County Auditor

Subject: Community Services Imprest Bank Account Reconciliation

Date: February 17, 2016
#16-08

The Office of the County Auditor has verified the reconciliation of the DuPage County Community Services Imprest Account bank account (DuPage Credit Account number [REDACTED]). Audit procedures were performed to independently recreate the reconciliation performed by the Finance Department on January 26, 2016 of the December 31, 2015 bank statement.

We noted that the reconciliations were performed 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 reconciliations is acknowledged by initials and date of the staff member performing the reconciliations.

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 DSSA account nor compliance with the grant regulations.

If you have any questions, please contact me.

cc: Tom Cuculich, Chief of Staff
Brian Suste, Finance Department