



# OFFICE OF THE COUNTY AUDITOR

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*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: DuPage Social Service Association Account Reconciliation  
#16-108

Date: November 29, 2016

The Office of the County Auditor completed an audit of the DuPage Social Service Association (DSSA) bank account (Chase Bank account number [REDACTED]). Audit procedures were performed to review the internal controls and independently recreate the reconciliation performed by the Finance Department for the bank statement as of September 30, 2016.

## **Results**

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Audit procedures determined that the reconciliation was performed by a Finance Department staff member who does not have disbursement or deposit responsibilities with respect to this account. The reconciliation is acknowledged by initials and date of the staff member performing the reconciliation and the employee who reviewed the reconciliation. There were no exceptions noted in the internal controls examined nor were there any audit findings in the transactions occurring within the Account.

## **Objective**

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The County Auditor will perform a series of audit procedures designed to evaluate the internal controls over certain bank accounts outside the control of the County Treasurer. A review was performed to determine if the reconciliation of the DSSA account was timely and accurately performed.

## **Background / Audit Scope**

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The DuPage Social Service Association (DSSA) maintains a non-interest bearing checking account at Chase Bank to make payments for social programs in situations when there are not grant funds available. These payments do not require County Board approval and are not audited by the County Auditor prior to disbursement. Deposits are made from DuPage County employees' United Way combined campaign donations and other donations. During 2016, a significant contribution was received to administer the NARCAN Program.

This limited scope internal audit was designed to test if the bank reconciliation was performed on a timely basis and reviewed by an individual independent of deposit and disbursement activities. Procedures included verifying that disbursements were reasonable and deposits were made on a timely basis.

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.

**Recommendations**

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The bank account has been reconciled as of the date the reconciliation is performed. It is recommended that the reconciliation be performed as of the date of the bank statement.

If you have any questions, please contact me.

cc: Tom Cuculich, Chief of Staff  
Carmi Cyrus, Finance Department