



# 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: Community Services Imprest Bank Account Reconciliation  
#16-110

Date: November 29, 2016

The Office of the County Auditor has completed an audit of the DuPage County Community Services Imprest Account bank account (DuPage Credit Union Account number [REDACTED]). Audit procedures were performed to review the internal controls and transactions as well as independently recreate the reconciliation performed by the Finance Department for the bank statement as of September 30, 2016.

## **Results**

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**

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 Community Services imprest account was timely and accurately performed.

## **Background / Audit Scope**

The DuPage County Community Services Department maintains a non-interest bearing imprest account with DuPage County Credit Union to provide emergency funds for the immediate needs of DuPage County Community Services clients. The account is intended for expenses which are eligible for payment through the DuPage County Finance Accounts Payable System. The account may be used when a check or a debit card is needed for immediate purchases and when processing through the DuPage County Finance Accounts

Payable Department is not feasible to meet the immediate payment timeline requirements. Possible uses for this account include client needs for the following: rent, gas, food etc. and for household purchases for institutionalized clients that are being transitioned back into the community through the Money Follows the Person (MFP Program). These payments do not require County Board approval when initially paid. The County's reimbursement of the expenditures is subject to Accounts Payable procedures and County Board approval. The imprest balance of this account is \$20,000.

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, deposits were made on a timely manner, and that the imprest balance was accounted for.

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 Community Services Imprest account nor compliance with the grant regulations.

### **Recommendations**

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