




OFFICE OF THE COUNTY AUDITOR

Bill White, J.D.

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To: Mary Keating, Director of Community Services

From: Bill White, J.D. 
County Auditor

Subject: DuPage Social Service Association Account Reconciliation
February 2021
#21-47

Date: May 28, 2021

The Office of the County Auditor has completed an internal audit of the DuPage Social Service Association (DSSA) bank account. 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 February 28, 2021.

Results

Internal 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 was acknowledged by the initials and dates of the staff members performing the reconciliation, reviewing the reconciliation, and approving the reconciliation. Account activity for the month included one check issued for \$10.00 and receipt of one donation totaling \$1,000.00. The book balance of the account as of February 28, 2021 is \$78,370.04.

Objective

The County Auditor will perform a series of internal 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 / Internal Audit Scope

The DuPage Social Service Association maintains a non-interest bearing checking account at the DuPage County Employees Credit Union to make payments for social programs in situations when grant funds are not available. A petty cash fund of \$200 is also maintained in order to serve the immediate needs of clients. These payments do not require County Board approval and are not audited by the County Auditor prior to disbursement.

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 that 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.

Audit Findings and Recommendations

The internal audit procedures indicated that the bank account is being reconciled in a timely manner by individuals without disbursement or deposit responsibilities.

No exceptions were noted during the performance of the audit.

If you have any questions or concerns, please contact me.

cc: County Board
Nick Kottmeyer, Chief Administrative Officer
Sheryl Markay, Chief Policy and Program Officer
Joan Olson, Chief Communications Officer
Jeffrey Martynowicz, Chief Financial Officer
Carmi Cyrus, Finance Department