

# SECTION CONTENTS

- Bureau Summary of Appropriations and Positions
- Bureau Distribution By Appropriation Classification
- Department Overview
- Department Budget
  - Distribution By Appropriation Classification
  - Personal Services, Summary of Positions
  - Summary of Positions by Grade



BUREAU SUMMARY  
 COUNTY AUDITOR

SUMMARY OF APPROPRIATIONS

Department and Title	Expenditures Year-to-date	2011 Adjusted Appropriation	Department Request	President's Recommendation	Difference
<b>Corporate Fund</b>					
070 - County Auditor	665,954.06	780,912	730,020	730,020	(50,892)
Corporate Fund Total	665,954.06	780,912	730,020	730,020	(50,892)
General Fund Total	665,954.06	780,912	730,020	730,020	(50,892)
Total Appropriations	665,954.06	780,912	730,020	730,020	(50,892)

SUMMARY OF POSITIONS

Department and Title	2011 Approved Positions	Department Request	President's Recommendation	Difference
<b>Corporate Fund</b>				
070 - County Auditor	10.0	9.0	9.0	(1.0)
Corporate Fund Total	10.0	9.0	9.0	(1.0)
General Fund Total	10.0	9.0	9.0	(1.0)
Total Positions	10.0	9.0	9.0	(1.0)

DISTRIBUTION BY APPROPRIATION CLASSIFICATION  
 COUNTY AUDITOR

Account	2011 Expend. Year-to-date	2011 Adjusted Appropriation	Department Request	President's Recommendation	Difference
<b>Personal Services</b>					
108/501035 Furlough Day Adjustment			(2,992)	(2,992)	(2,992)
110/501010 Salaries and Wages of Regular Employees	667,944.09	775,049	727,463	727,463	(47,586)
170/501510 Mandatory Medicare Costs	223.66				
185/501810 Professional and Technical Membership Fees	475.00	475	475	475	
186/501860 Training Programs for Staff Personnel	(3,245.36)	1,193	1,000	1,000	(193)
<b>Personal Services Total</b>	<b>665,397.39</b>	<b>776,717</b>	<b>725,946</b>	<b>725,946</b>	<b>(50,771)</b>
<b>Contractual Services</b>					
225/520260 Postage		42	44	44	2
240/520490 External Graphics and Reproduction Services	32.00	134			(134)
241/520491 Internal Graphics and Reproduction Services			100	100	100
250/520730 Premiums on Fidelity, Surety Bonds and Public Liability	272.00	347	350	350	3
<b>Contractual Services Total</b>	<b>304.00</b>	<b>523</b>	<b>494</b>	<b>494</b>	<b>(29)</b>
<b>Supplies and Materials</b>					
350/530600 Office Supplies		475	500	500	25
353/530640 Books, Periodicals, Publications, Archives and Data Services	(644.47)	500	500	500	
388/531650 Computer Operation Supplies	245.14	380	400	400	20
<b>Supplies and Materials Total</b>	<b>(399.33)</b>	<b>1,355</b>	<b>1,400</b>	<b>1,400</b>	<b>45</b>
<b>Operations and Maintenance</b>					
441/540170 Maintenance and Repair of Data Processing Equipment and Software		1,665			(1,665)
441/540172 County Wide Contract for Maintenance of Data Processing Equipment			1,606	1,606	1,606
<b>Operations and Maintenance Total</b>		<b>1,665</b>	<b>1,606</b>	<b>1,606</b>	<b>(59)</b>
<b>Rental and Leasing</b>					
630/550010 Rental of Office Equipment	652.00	652			(652)
630/550018 County Wide Canon Photocopier Lease			574	574	574
<b>Rental and Leasing Total</b>	<b>652.00</b>	<b>652</b>	<b>574</b>	<b>574</b>	<b>(78)</b>
<b>Operating Funds Total</b>	<b>665,954.06</b>	<b>780,912</b>	<b>730,020</b>	<b>730,020</b>	<b>(50,892)</b>
<b>(717) New/Replacement Capital Equipment</b>					
579/560450 Computer Equipment	14,000.00				
	14,000.00				
<b>Total Capital Equipment Request Total</b>	<b>14,000.00</b>				

DEPARTMENT OVERVIEW

070 COUNTY AUDITOR

Mission

To promote transparency and accountability in government by providing independent and impartial reviews. To determine that those entrusted with County resources are establishing and maintaining effective controls.

Mandates and Key Activities

- Audits the financial records of all County departments that collect fees, and performs special audits as directed by the President of the County Board or the County Board of Commissioners.
- Prepares an annual audit plan and conducts audits of County departments and functions according to the annual audit plan; publishing and providing the results of all audits to the President, Commissioners, Other Elected Officials, and Cook County residents.

Discussion of 2011 Activities and 2012 Initiatives

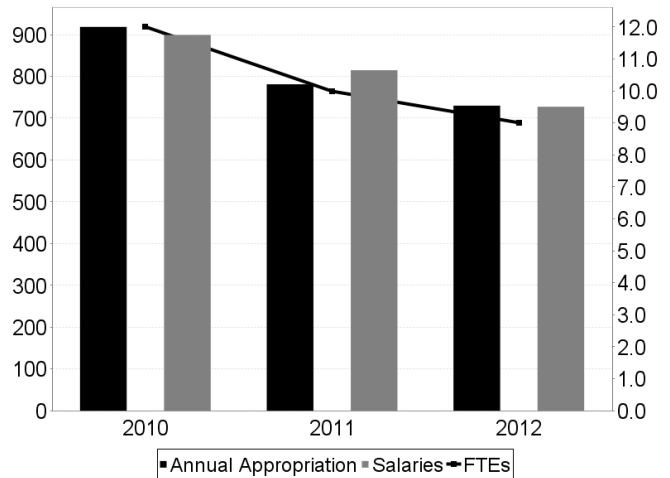
The County Auditor’s Office assists departments in developing good internal controls which safeguard County assets through audits of offices that collect revenue. In addition, the County Auditor’s Office monitors management compliance to implement audit recommendations.

The County Auditor Ordinance outlines the duties of the Auditor’s Office. An ongoing reduction of auditor resources has led the Auditor’s Office to focus principally on the required fee agency audits, leaving limited resources available to execute the other duties stipulated within the Auditor Ordinance.

It has been recommended that the Auditor Ordinance be evaluated by Cook County management and the Cook County Board and adjusted appropriately to provide more flexibility to the Auditor’s Office to address the overall objective of protecting Cook County’s resources using a risk-based approach rather than prescribing specific limits of the Auditor’s Office’s scope. A revised scope of practice could include:

- Focus on functions or processes that are applied across the County. These include pervasive areas such as payroll expenditures, grant revenue recognition and purchasing and contract compliance.
- Focus on areas of highest risk. Perform a County-wide risk assessment project aimed at strengthening and formalizing the County’s programs for fraud prevention and detection.
- Reduce testing of smaller cash balances and receipting processes

Fund Category	Appropriations (\$ thousands)		
	2010 Adopted	2011 Adopted	2012 Recommended
General	918.4	781.1	730.0
Total	918.4	781.1	730.0
FTE Positions	12.0	10.0	9.0



S.T.A.R. Goals/Key Performance Indicators

- Ensure transparency and accountability in Cook County government: Complete at least 95% of the audits in the Audit Plan each year-The FY 2011 audit plan contained eight audits of which two have been completed and the balance are in progress. Staff assistance was provided to the Comptroller on the CAFR and for special projects which diverted auditor resources available for the completion of work as originally scheduled.For FY 2012, an audit plan will be developed working within the guidelines of the ordinance.
- Ensure audit recommendations are implemented in a timely manner: 95% of audit recommendations implemented within 3 years of being reported – The Auditor’s Office continues to follow up on audit recommendations to determine if departments have taken corrective action.

Programs

Internal Audit

Promotes transparency and accountability in government by providing independent and impartial reviews. Determines that those entrusted with County resources are establishing and maintaining effective controls to ensure:

- Identification of and compliance with applicable laws and regulations
- Valid and reliable data are obtained, maintained and fairly disclosed
- Resources are safeguarded against waste, loss and misuse

DISTRIBUTION BY APPROPRIATION CLASSIFICATION  
DEPARTMENT 070 - COUNTY AUDITOR

Account	2011 Expend. Year-to-date	2011 Adjusted Appropriation	Department Request	President's Recommendation	Difference
<b>Personal Services</b>					
108/501035 Furlough Day Adjustment			(2,992)	(2,992)	(2,992)
110/501010 Salaries and Wages of Regular Employees	667,944.09	775,049	727,463	727,463	(47,586)
170/501510 Mandatory Medicare Costs	223.66				
185/501810 Professional and Technical Membership Fees	475.00	475	475	475	
186/501860 Training Programs for Staff Personnel	(3,245.36)	1,193	1,000	1,000	(193)
<b>Personal Services Total</b>	<b>665,397.39</b>	<b>776,717</b>	<b>725,946</b>	<b>725,946</b>	<b>(50,771)</b>
<b>Contractual Services</b>					
225/520260 Postage		42	44	44	2
240/520490 External Graphics and Reproduction Services	32.00	134			(134)
241/520491 Internal Graphics and Reproduction Services			100	100	100
250/520730 Premiums on Fidelity, Surety Bonds and Public Liability	272.00	347	350	350	3
<b>Contractual Services Total</b>	<b>304.00</b>	<b>523</b>	<b>494</b>	<b>494</b>	<b>(29)</b>
<b>Supplies and Materials</b>					
350/530600 Office Supplies		475	500	500	25
353/530640 Books, Periodicals, Publications, Archives and Data Services	(644.47)	500	500	500	
388/531650 Computer Operation Supplies	245.14	380	400	400	20
<b>Supplies and Materials Total</b>	<b>(399.33)</b>	<b>1,355</b>	<b>1,400</b>	<b>1,400</b>	<b>45</b>
<b>Operations and Maintenance</b>					
441/540170 Maintenance and Repair of Data Processing Equipment and Software		1,665			(1,665)
441/540172 County Wide Contract for Maintenance of Data Processing Equipment			1,606	1,606	1,606
<b>Operations and Maintenance Total</b>		<b>1,665</b>	<b>1,606</b>	<b>1,606</b>	<b>(59)</b>
<b>Rental and Leasing</b>					
630/550010 Rental of Office Equipment	652.00	652			(652)
630/550018 County Wide Canon Photocopier Lease			574	574	574
<b>Rental and Leasing Total</b>	<b>652.00</b>	<b>652</b>	<b>574</b>	<b>574</b>	<b>(78)</b>
<b>Operating Funds Total</b>	<b>665,954.06</b>	<b>780,912</b>	<b>730,020</b>	<b>730,020</b>	<b>(50,892)</b>
<b>(717) New/Replacement Capital Equipment - 71700070</b>					
579/560450 Computer Equipment	14,000.00				
	14,000.00				
<b>Total Capital Equipment Request Total</b>	<b>14,000.00</b>				

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE  
DEPARTMENT 070 - COUNTY AUDITOR

Job Code	Title	Grade	2011 Current		Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
01 Supervisory and Clerical								
01 Supervisory and Clerical - 0701406								
0128	County Auditor	24	1.0	154,431	1.0	154,431	1.0	154,431
4823	Deputy Auditor	24	1.0	105,000	1.0	105,000	1.0	105,000
0051	Administrative Assistant V	20	1.0	61,263	1.0	62,470	1.0	62,470
			3.0	\$320,694	3.0	\$321,901	3.0	\$321,901
02 Performing Financial and Special Audits and Internal Control Reviews								
01 Auditing - 0701226								
0127	Auditing Supervisor	23	2.0	199,938	2.0	203,927	2.0	203,927
0137	Field Auditor V	21	1.0	85,306	1.0	86,984	1.0	86,984
0140	EDP Auditor V	21		1				
0133	Field Auditor IV	19	1.0	65,436	1.0	66,759	1.0	66,759
0132	Field Auditor III	17	3.0	143,418	2.0	98,260	2.0	98,260
			7.0	\$494,099	6.0	\$455,930	6.0	\$455,930
Total Salaries and Positions			10.0	\$814,793	9.0	\$777,831	9.0	\$777,831
Turnover Adjustment						(50,368)		(50,368)
Operating Funds Total			10.0	\$814,793	9.0	\$727,463	9.0	\$727,463

PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE  
DEPARTMENT 070 - COUNTY AUDITOR

Grade	2011 Current		Department Request		President's Recommendation	
	FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
24	2.0	259,431	2.0	259,431	2.0	259,431
23	2.0	199,938	2.0	203,927	2.0	203,927
21	1.0	85,307	1.0	86,984	1.0	86,984
20	1.0	61,263	1.0	62,470	1.0	62,470
19	1.0	65,436	1.0	66,759	1.0	66,759
17	3.0	143,418	2.0	98,260	2.0	98,260
<b>Total Salaries and Positions</b>	<b>10.0</b>	<b>\$814,793</b>	<b>9.0</b>	<b>\$777,831</b>	<b>9.0</b>	<b>\$777,831</b>
Turnover Adjustment				(50,368)		(50,368)
<b>Operating Funds Total</b>	<b>10.0</b>	<b>\$814,793</b>	<b>9.0</b>	<b>\$727,463</b>	<b>9.0</b>	<b>\$727,463</b>