

Fiscal Year 2007/2008 Budget Program Description

COUNTY AUDITOR

Department Mission Statement:

It is the mission of the McHenry County Auditor's Office to provide quality, cost-effective financial and auditing services to the citizens of the County through the functions of: 1) financial reporting and recordkeeping, and 2) through internal audits based upon a continuous internal audit program and annual audit plan developed according to a risk assessment of the County departments and operations. These two processes are designed to assist all members of the County Board, Elected Officials and Department Directors in their duties by providing them with accurate and meaningful information concerning the financial condition, policies, procedures, internal controls and operational performance of the County.

Program Description (By OCA Code)	Customers Served	Mandated Service	Funding Source
<p>OCA: 110001 County Auditor – The County Auditor is an elected position with the responsibility of performing the following mandated duties as stated in 55 ILCS 5/3 –1005:</p> <ul style="list-style-type: none"> • Audit all claims against the county, and recommend to the county board the payment or rejection of all claims presented. • Collect, analyze and preserve statistical and financial information, with respect to the operation of the county. • Maintain a file of all county contracts for or on behalf of the county. • Make quarterly reports to the county board of the county's entire financial operations. The report must include anticipated and received revenues, anticipated and paid expenditures, unpaid obligations, the condition of all funds and appropriations and any other pertinent information. Within 30 days of the report's release date, at least one newspaper notice shall be published announcing the availability of the report. • Audit all receipts of the county that are to be deposited with the treasurer. • Maintain a continuous internal audit of county operations and financial records. • Audit the inventory of all county real and personal property. • Audit county bills. <p>In addition, 55 ILCS 5/3-1006 states the following duties for counties with populations of 275,000 or less:</p> <ul style="list-style-type: none"> • The auditor shall be the general accountant of the county and keep its general accounts. • The auditor shall devise and install a system of financial records in county offices and divisions. 	<p>County Board, all Offices and Departments of the County, and the residents of McHenry County</p>	<p>55 ILCS 5/3-1001</p>	<p>General Fund</p>