



OFFICE OF THE COUNTY AUDITOR

Bob Grogan, CPA, CFE
DuPage County Auditor

421 N. County Farm Road
Wheaton, Illinois 60187
(630) 407-6075
FAX: (630) 407-6076
www.dupageco.org/auditor

May 8, 2013

Hon. Richard Jorgensen, MD
County Coroner
Wheaton, Illinois

Dear Dr. Jorgensen:

Thank you for your assistance related to the conduct of the payroll distribution performed by this Office for the pay period ended January 4, 2013. The audit procedures disclosed no exceptions. The distribution resulted in the photographic and/or signature identification of all employees of the Coroner's Office who received payroll checks/vouchers for that pay period.

As an elected official, you have the discretion to establish personnel policies and procedures for your Office that differ from those approved by the County Board for employees under their jurisdiction. During the audit procedures, your Office's internal controls relative to these policies and procedures were reviewed. Two specific areas were identified which we feel would benefit from enhanced internal controls.

It is not currently possible for management to verify the accuracy of the information entered on the employee's time documents. This is exacerbated by the nature of the shift work inherent in your operations. It is suggested that all Office employees "swipe" their County employee identification card when arriving at and leaving from work. Management should periodically review access reports available from the Security Division and compare these reports to the time documents that your Office maintains.

Currently, the Coroner's Office maintains its own records of accrued sick, personal, and vacation time. Improved efficiencies and accuracy may be attained by utilizing the established controls within DuPage County's Human Resources Department and payroll system to document leave time. It is our understanding that you are in the process of determining current balances of accrued leave for sick and vacation for each employee. These balances will be provided to the Human Resources Department, which will then assume responsibility for maintaining the records of compensated absences earned, used, and sold. We concur with this action and commend you on initiating it.

If you have any questions, please contact me. Your continued co-operation is appreciated.

Sincerely,

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Bob Grogan, CPA, CFE
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Cc: Margaret Ewing, Director of Human Resources