



## SYNOPSIS

# REPORT DIGEST

LIMITED SCOPE  
INTERNAL AUDIT  
January 2009

Summary of Findings:  
Total this audit: 11

COUNTY HIGHWAY  
DEPARTMENT

RELEASE DATE:

January 16, 2009

WINNEBAGO COUNTY AUDITOR

William D. Crowley, C.F.E.

404 Elm St., Suite 201  
Rockford, IL 61104

815-319-4200

FAX: 815-319-4201

bcrowley@wincoil.com

- The County Highway Accounts Receivable database lacked appropriate controls.
- The Department did not record cash receipts into the cash receipts ledger as they were received. Observed copies of receipts given were not pre-numbered.
- The Department had its Clerical Specialist performing duties which create a segregation of duties issue.
- The Department did not have for our review a list of its non-capital assets.
- The Department did not have an up-to-date parts inventory.
- The Department did not have an established system for tracking its shop consumable inventory.
- The Department did not have a system in place to track Toll Bridge vaults that have left the premises to be emptied and deposited.
- The Department did not have a system in place for reconciling toll bridge tokens.
- The Department's Toll Bridge software reports did not provide reliable information because of software and equipment breakdowns.
- The Department did not properly safeguard full Toll Bridge vaults.
- The Department's road salt management should be improved.

## AUDIT TEAM MEMBERS

William D. Crowley, CFE, Chief Deputy Auditor

Roman D. Gray, Internal Auditor

Paul J. Larrick, Senior Accountant