



SYNOPSIS

REPORT DIGEST

INTERNAL AUDIT
September 2009

Summary of Findings:
Total this audit: 10

REGIONAL PLANNING &
ECONOMIC DEVELOPMENT
DEPARTMENT

RELEASE DATE:

September 23, 2009

WINNEBAGO COUNTY AUDITOR

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- Regional Planning & Economic Development had discrepancies between the authorized building permit fees and those entered into MUNIS database.
- The Department's Mapper had authority to handle all aspects of a transaction, creating a segregation of duties issue.
- The Department was not requiring that receipts be given to each customer, every time.
- The pre-numbering and use of receipts was not being properly controlled.
- Some employees were able to enter voids and reversals without supervisory approval, supervision, or review.
- An employee who received payments for accounts receivable also maintained the records and handled billing.
- The Department's Revolving Loan Fund recipient files were not well organized and we were not able to properly document compliance to policy.
- The Department's Revolving Loan Fund borrowers were not being charged interest in the event of missed payments.
- The Department had inadequate procedures in place over the customer refund process.
- We recommended changes to the department's methods of maintaining their petty cash fund and their cash register change fund.

AUDIT TEAM MEMBERS

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