



SYNOPSIS

REPORT DIGEST

INTERNAL AUDIT
October 2009

Summary of Findings:
Total this audit: 7

COUNTY CLERK'S OFFICE

RELEASE DATE:

October 5, 2009

WINNEBAGO COUNTY AUDITOR

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- Bank reconciliations were not being properly reviewed, and there was a lack of segregation of duties within the reconciling process.
- All cashiers use one of two generic MUNIS log-on ID's for cashiering.
- The cashier log-on ID's had the MUNIS capability to initiate reversals, and there was no management review.
- Invoices paid directly from their separately-held bank account were not stamped "PAID".
- The Office did not mandate that receipts be given to customers after all revenue transactions.
- The Office had segregation of duties issues in some of its cashiering operations.

AUDIT TEAM MEMBERS

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