



## SYNOPSIS

# REPORT DIGEST

INTERNAL AUDIT  
April 2009

Summary of Findings:  
Total this audit: 11

## SHERIFF'S DEPARTMENT

RELEASE DATE:

April 7, 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 Records division used a manual receipt book which was not pre-numbered.
- Some employees had the ability to initiate voids without supervisor approval.
- The Records Division was not storing its cash drawer in a secure location.
- A Records Division clerk handled too many aspects of a receipts process, which created a segregation of duties issue.
- The mail room did not have an established control for accounting for (or increasing the security of) all money orders received in the mail.
- The Pre-Booking/Property Intake division was not making daily deposits.
- The Pre-Booking/Property Intake division had no regular supervisory review of the end-of-day receipts report, and no one compared the receipts report to actual deposit records.
- The Corrections division was not reconciling its computer system to its bank statements (for inmate trust account).
- The Department had no established limits over the dollar amount of one-signature checks from separately-held bank accounts.
- The petty cash fund was not reviewed by anyone other than the petty cash custodian.
- Various separately-held bank accounts lacked independent review during the reconciliation process.

### AUDIT TEAM MEMBER

Roman D. Gray, Internal Auditor