

Fiscal Year 2009/2010 Budget Program Description

County Auditor

Department Mission Statement:

It is the mission of the McHenry County Auditor's Office to provide quality, cost-effective financial and independent auditing services to the citizens of the County through the functions of: 1) financial reporting and recordkeeping, and 2) through internal audits based upon a continuous internal audit program and annual audit plan developed according to a risk assessment of the County departments and operations. These two processes are designed to assist all members of the County Board, Elected Officials and Department Directors in their duties by providing them with accurate and meaningful information concerning the financial condition, policies, procedures, internal controls and operational performance of the County.

Program Description (By OCA Code)	Customers Served	Mandated Service	Funding Source
<p><u>OCA 110001 – County Auditor:</u> The County Auditor's state mandated and other related duties include: 1) Being the general accountant for the county, including maintenance of the County's general ledger and subsidiary ledger systems; 2) Devising a system of financial recordkeeping in accordance with generally accepted accounting principles; 3) Auditing of all claims against the county and the payment or rejection of the claims; 4) Collection, analysis, and preservation of statistical and financial information; 5) Maintenance of all contracts entered into by the Board; 6) Quarterly reporting of the entire financial operations of the County; 7) Auditing of the receipts of all county officers and departments; 8) Maintenance of a continuous internal audit program, including the development of an annual audit plan, and review of the internal control structure of the County's departments – to provide an independent and objective review in the improvement of the County's programs; 9) Implementation of any new accounting rules or standards; 10) Auditing and management of all real and personal property owned by the County; 11) Working with and coordinating the annual financial audit of the County by the external auditors; 12) Performing audits to ensure regulatory compliance by the County; 13) Preparation of the County's CAFR, AFR (Annual Financial Report for the Illinois Comptroller), PAFR, and Continuing Financial Disclosure for the County's debt issuances; 14) Required annual reporting for the County to the Internal Revenue Service.</p>	Citizens of McHenry County, County Board, Elected Officials, Department Directors, County Staff, and any and all related agencies doing business with McHenry County	55 ILCS 5/3-1001 through 1008	General Fund