



Legislation Details (With Text)

File #: TMP-24-2519

Type: Resolution **Status:** Reported to County Board

File created: 6/18/2024 **In control:** County Board

On agenda: 7/9/2024 **Final action:**

Title: Authorizing External Audits Pursuant to the County Auditing Law 55 ILCS 5/6-31005 and Related Budget Transfer

Sponsors:

Indexes:

Code sections:

Attachments: 1. Exec. Sum., 2. , 3.

Date	Ver.	Action By	Action	Result
7/3/2024	1	KC Executive Committee		
6/26/2024	1	KC Finance and Budget Committee		

Authorizing External Audits Pursuant to the County Auditing Law 55 ILCS 5/6-31005 and Related Budget Transfer

WHEREAS, 55 ILCS 5/6-31003 requires that the county board of each county cause an audit of all of the funds and accounts of the county to be performed annually by a qualified external auditor chosen by the county board; and

WHEREAS, 55 ILCS 5/6-31005 requires that, in addition to annual audits, the county board shall cause an audit to be made of all funds and accounts under the management or control of a county official to be performed by a qualified external auditor as soon as possible after such official leaves office for any reason, with such audit to be filed with the county board not later than 180 days after the official leaves office; and

WHEREAS, the former Kane County Finance Director and Office of Emergency Management Director left their appointed positions in FY 2023, and the County Board has determined it is in the best interest of the County to have audits performed by an external auditor of all funds and accounts under the account of such officials, in accordance with the County Auditing Law, 55 ILCS 5/6-31005; and

WHEREAS, after a competitive selection process, the County had already contracted with Baker Tilly Virchow Krause, LLP ("Baker Tilly"), an external auditor qualified under the County Auditing Law, for the performance of the fiscal year 2023 annual audit of the County's basic financial statements and supplementary information and certain related additional auditing services and the preparation of an auditor's report, pursuant to 55 ILCS 5/6-31001; and

WHEREAS, the County Board has determined that having Baker Tilly perform the audits under 55 ILCS 5/6-31005 simultaneously with the performance of the annual audit under 55 ILCS 5/6-31001 will result in efficiencies and cost savings.

NOW, THEREFORE, BE IT RESOLVED by the Kane County Board, that the Chairman of the County Board and the County's Executive Director of Finance are hereby authorized to execute an amendment, in a form approved by the Kane County State's Attorney, to the Contract for Professional Services: Agreement for Auditing Services, dated September 29, 2020, with Baker Tilly, as well as to execute Baker Tilly's Engagement Letter to provide for the additional auditing services associated with the requirements of 55 ILCS 5/6-31005, at an additional cost not to exceed \$7,500; and

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Kane County Board that the following adjustment to the Fiscal Year 2024 budget is hereby approved in order to fund these additional audit services:

001.040.040.50130	Finance: Certified Audit Contract	\$7,500
001.040.040.40000	Salaries and Wages	(\$7,500)

Line Item: 001.040.040.50130, 001.040.040.40000

Line Item Description: Certified Audit Contract

Was Personnel/Item/Service approved in original budget or a subsequent budget revision? No

Are funds currently available for this Personnel/Item/Service in the specific line item? No

If funds are not currently available in the specified line item, where are the funds available? Contingency

Passed by the Kane County Board on July 9, 2024.

John A. Cunningham
Clerk, County Board
Kane County, Illinois

Corinne M. Pierog MA, MBA
Chairman, County Board
Kane County, Illinois

Vote: