

County Auditor

PRESENTED BY THE ILLINOIS ASSOCIATION OF COUNTY BOARD MEMBERS AND COMMISSIONERS

Primary Duties

The county auditor is the general accountant of the county. The auditor is the watchdog over all county funds and maintains the official records of all receipts, disbursements and funds balances. It is the responsibility of the auditor to account for the millions of dollars received each year by the county and to issue warrants (checks) in payment of all county obligations. This includes distribution of tax dollars to townships, villages, school districts and other county agencies. The operations of the county auditor's office are numerous, but essentially the office functions as the primary department for auditing county funds. Audit means to examine claims to determine whether they are just and legal. Claims against the county include any county board order authoring disbursement of county funds.

Not every county has an elected auditor. Illinois statutes provide that only those counties with a population over 75,000 must elect an auditor. There are seventeen elected county auditors in the State of Illinois.



Duties of the county auditor include:

- Audit all claims against the county and recommend the payment or rejection of all claims presented. The auditor physically looks at every invoice or claim for accuracy, possible overcharges, and to insure that they are legitimate county expenses.
- Collect, analyze and preserve statistical and financial information with respect to the operation of the county. The auditor consistently monitors budget usage and spending patterns of the various county offices.
- Approve all county supply orders issued by the various county offices before they are placed. Even requests for funds to purchase minor items such as postage stamps must be submitted to the auditor.
- Maintain a file of all county contracts for or on behalf of the county.
- Make quarterly reports to the county board of the county's entire financial operations. The report must include anticipated and paid expenditures, unpaid obligations, the condition of all funds and appropriations and any other pertinent information.
- Audit all receipts of the county that are to be deposited with the treasurer.
- Maintain a continuous internal audit of county operations and financial records.
- Audit county bills.

Other Responsibilities

The county auditor serves as a Freedom of Information officer for the county. The Freedom of Information Act requires "public bodies" to make their records available for inspection to all citizens.

Training

In most states, including Illinois, the Office of County Auditor is open to lay persons. However, the majority of county auditors have an extensive background in accounting and some are Certified Public Accountants. County auditors are required to obtain not less than 20 hours of continuing professional education each year.

Term

County auditor is an elected office serving four years.