



Tazewell County Auditor



# Tazewell County Auditor's Intern Handbook

*SHELLY I. HRANKA*  
AUDITOR

11 South Fourth St., Suite 122 • Pekin, Illinois 61554 • Office: (309)478-5903 • Cell (309)294-2835 • Fax: (309)477-3095

## Welcome to the Tazewell County Auditor's Office

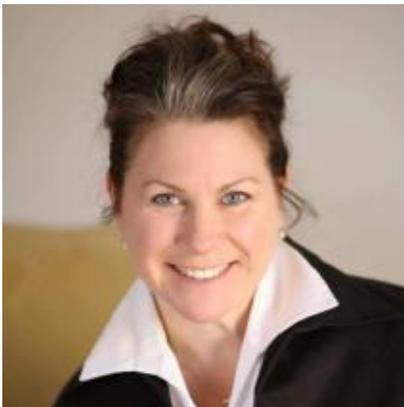
**Welcome** to the Tazewell County Auditor's Office. We fully hope your internship will be successful, fulfilling, and enjoyable. While you will become a useful resource to our office, we hope this internship becomes a resource for you as you continue to build upon your academic experience, as well as your career.

This internship provides an excellent opportunity to prepare for a future career in accounting, auditing, government, and business. You will be able to practice and improve current knowledge, skills, and abilities, while working to gain new capabilities. This internship will allow you to gain hands-on experience as you will be working independently on projects provided to you.

This program was established in the summer of 2017 with the cooperation of local colleges and has already had an impact. We look to continue to expand and develop the program with interns that are excited to help make sure the county is operating smoothly.

If you have any questions, please feel free to ask the County Auditor or the Deputy Auditor.

On behalf of the County of Tazewell, Illinois and the County Auditor's Office, best wishes for a rewarding internship!



Sincerely,

Shelly Hranka

Tazewell County Auditor

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## Overview of the Office

The Office of the Tazewell County Auditor is the independent internal auditing, monitoring, and reporting office of the government of the County of Tazewell. The Office is responsible for identifying, assessing, implementing, and auditing activities to ensure accountability and transparency of the county government to the citizens of Tazewell County.

As an independently elected office, the County Auditor maintains a continuous internal audit of the operations and financial records of all officers, agents, and divisions of the county.

The Office is given access, through state statute, to all records, documents, and resources necessary to fulfill these responsibilities and to fulfill the overall goal of maintaining good government practices and value for the taxpayers of the county.

The Office of the Tazewell County Auditor performs an independent and objective role in providing oversight, transparency, accountability, and analysis of the County's financial condition, operations and programs for the public interest, consistent with professional standards and its statutory mandate.

## Mission

The Tazewell County Auditor's Office will provide an independent and objective audit of the county business and operations to the citizens of Tazewell County.

## Vision

Provide consistent and effective controls over County assets minimizing any potential risks for the citizens of Tazewell County.

Resolve any audit issues before possible concerns are revealed by the external auditors.

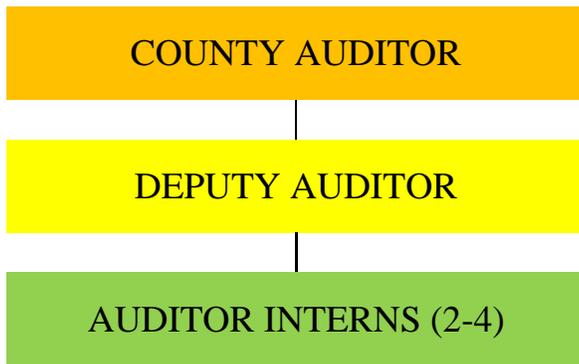
Grow the department through continued experiences, professional education and training in the audit profession.

## Office Motto

This mission and vision in our professional and governmental role is expressed in the Office's motto, which logically takes the form of an equation:

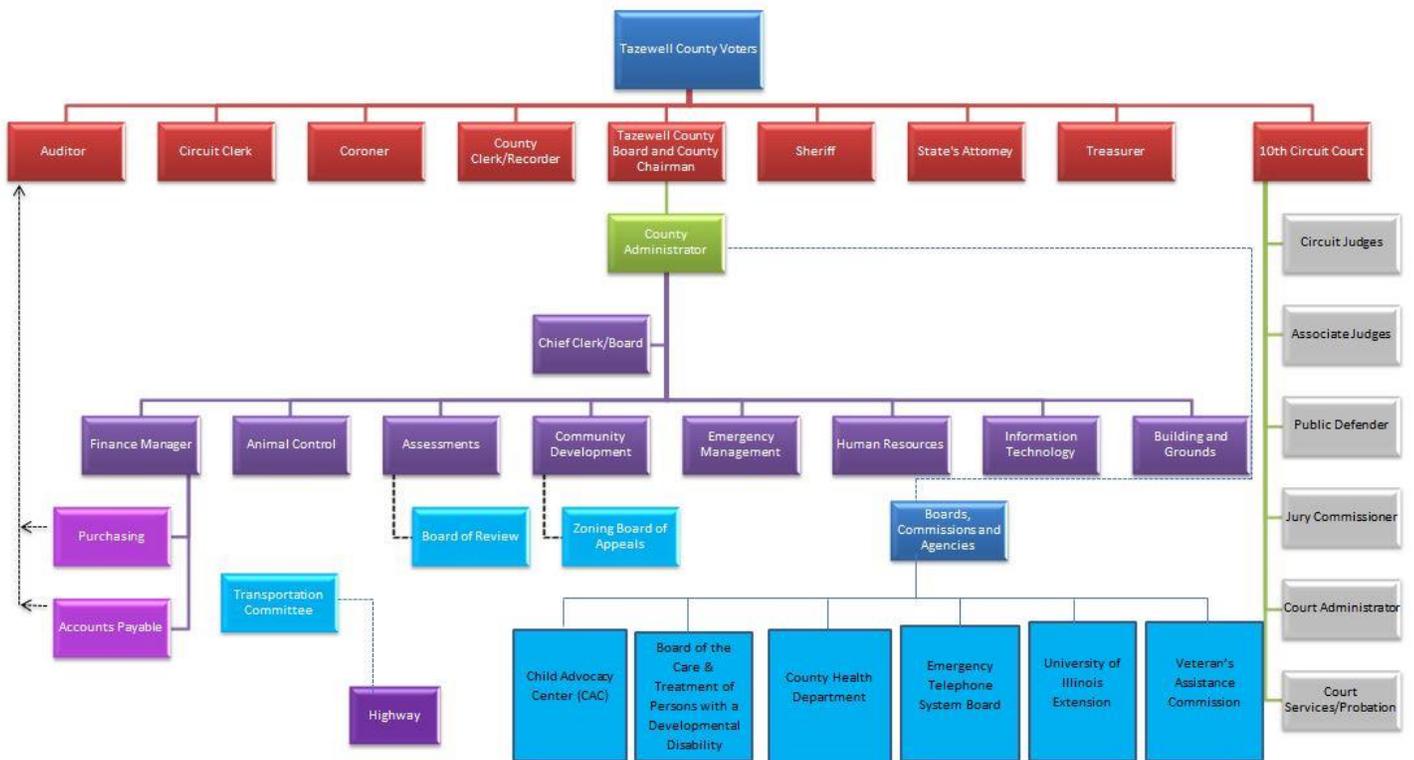
$$\begin{aligned} \text{Objectivity} + \text{Transparency} + \text{Accountability} \\ = \text{Good Government} \end{aligned}$$

## Auditor's Office Organizational Chart



## County of Tazewell, IL Organization Chart

Tazewell County Organizational Chart 2016



## Tips for our Interns to Become “Top-notch” First-year Accountants

### 1. Right from the start...

Be ready. When you first start out in the field, know that firms are notorious for tossing new accountants right into the deep end. Be prepared for managers that will hand you a difficult assignment and ask you to complete it by a deadline, just to see if you can swim.

### 2. Before you ask a question...

Compile a list of questions to ask at an appropriate time (at the end of the day – ask your supervisor when is the best time to ask questions). Accounting managers and partners always appreciate when staff addresses questions in an organized and comprehensive way.

### 3. Don’t be discouraged...

If you get an overwhelmed or ‘butterflies in your stomach’ feeling the moment after you are handed your first real-world accounting assignments, understand it has happened to every new graduate in their first position. Relax, because in a short while, hard assignments will seem simple.

### 4. You got this...

Work it out first, an accounting problem (an error, a correction, unbalanced account, wrong GL, etc.) can almost always be worked out by using good old’ T-accounts/debits and credits/figures should match “thinking.” Even in real world accounting, unless something is extraordinarily wrong, it can be figured out with little concentration and your well deserved education of accounting basics.

## Resources and IT Tools

The County Auditor’s Office utilizes **Microsoft Office** tools, such as Excel, Access, and Word. The County’s accounting system is **Donald Frey’s BUCS Systems**, which handles the recording of general ledger, fixed assets, AP, and receipting. Payroll is handled by **Donald Frey’s CHIPS Systems**. The Auditor’s Office also utilizes **Google Apps** for office surveys and other communication.

## County Policy and Procedure Packet

A paper material packet has been put together as a desk reference.

The packet includes:

- **Charts of Accounts** – The charts of accounts are the codes and descriptions for the County’s general ledger. Each intern will continually utilize this list for auditing expenditures.
- **Accounts Payable Procedures** – This handbook details the process that involves the auditing of vouchers, a central duty of the county auditor’s office. Each intern will heavily utilize this at beginning of learning the AP and auditing process.

- **Purchasing Ordinance** – This is the County’s purchasing policy. It is applied for the several purposes such as to invite a fair and competitive purchasing environment, maximize the County’s purchasing power, and clarify the County government’s procurement law.

## Areas of Auditing Work

Intern duties may vary according to Auditor’s Office scheduling and needs throughout the year but will consist of the following:

- **Claims Auditing** – The County pays approx. \$60 million each year. By Illinois State Statute, the office is required to audit and recommend for payment each individual payment. Each payment will be posted to the general ledger (account code and amount) to record and track the County’s expenses.
- **Bank Reconciliation and Cash Account Auditing** – The County maintains approx. \$40 million in cash and investment accounts. Many of these accounts are managed by the accountants within the county treasurer’s office, while many others are managed by decentralized department staff.
- **Business/Travel Reimbursement Regulations** – This is the policy for reimbursing employees for work expenses. The purpose of the policy is to make clear guidelines for equitable, timely, and uniform reimbursements that adhere to County Ordinances and IRS requirements.
- **Receipt Auditing** – The County has many places where it takes in cash. The different points of cash receipting are located at places for example such as the payment window at the court house, county treasurer, or county clerk’s office. The Auditor’s Office is charged with auditing the internal controls and accuracy of cash receipting.
- **Fixed Asset Auditing** – The County has \$45 million in fixed assets. The most valuable are land and buildings, while the majority of the items that make up the fixed asset list are vehicles and smaller equipment. The Auditor audits the list to verify the items are maintained and in working condition, still exist, and recorded correctly.
- **Financial Reporting** – The Auditor’s Office reports quarterly to the county board. The report includes information on the condition of operations and finances.
- **Performance Monitoring** – The County’s objectives are outlined in laws and policies. The Auditor’s Office conducts audits to verify that those performance objectives are satisfactorily measured and recorded.
- **Internal Controls** – The Auditor’s Office reviews activities in the County and recommends internal control steps to help avoid risks of inaccurate accounting, losses, or illegal acts. From handling cash, to providing services, to spending public resources.
- **Ad Hoc Audits** – At the request of County Officials, the public, or by discovery within the Auditor’s Office. Audits may come up and be deemed significant enough to expend the office’s staff work hours and resources.

## **Academic Credit**

If you are seeking academic credit for your internship, you must make arrangements in advance with your school and your Intern Supervisor.

## **Confidentiality and Ethics**

There is a code of ethics for accounting and auditing that states the principles and expectations governing behavior of individuals and organizations in the conduct of their work. As discussed in the guidelines of standards of accounting, confidentiality and integrity are two important components of this code of professional and ethical behavior. The Auditor's Office requires all staff members and associates to familiarize themselves and adhere to these high standards.

## **Use of Computers and Email**

County computers and email are, as a general rule, to be used only for County-related activities. Computers, Internet, and email are neither private nor confidential.

## **Appropriate Attire**

Tazewell County has an official dress code found in its employee handbook; however, as a skilled, professional office, the Auditor's Office requires that our employees project competence and professionalism.

## **Work Schedule and Time Sheets**

For the purposes of our office's planning and in order for the intern to ensure they reach their academic time requirements, interns are required to maintain agreed upon schedule of work hours. Weekly time sheets and log reports must be submitted per county requirements for the intern to gain credit and be paid for work hours.

