

The background of the page features a large, faint watermark of the Seal of the State of Illinois. The seal is circular with a central five-pointed star. The words "OFFICE OF THE AUDITOR" are written in a circle around the star. Below the star, the date "JAN. 16, 1836" is inscribed. The outer ring of the seal contains the text "STATE OF ILLINOIS".

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

December 2023 Accounts Payable Activity Report

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Overview

Illinois Compiled Statutes Chapter 55 Act 5, Section 3 – 1005 (Duties of Auditor) indicate one of the Auditor's duties is an Audit of all claims against the county and recommend either the payment of or rejection of all claims presented.

Claims are submitted to the Auditor's Office by the various County Departments after the various Departments process and approve them for payment. Claims are reviewed and approved on a bi-weekly basis. The Kane County Auditor approves the bi-weekly schedule of expenditures for payment by the County Treasurer, subject to the County Treasurer's determination that the cash balance in each particular fund is sufficient for payment of the listed expenditures. Claims are reviewed for accuracy and completeness.

Claims may be for goods and services, reimbursements, or payments to entities that rely on funding from the County for their operations. Claims also include purchases made utilizing the County Purchase Card and Employee's Personal Expense Vouchers.

Each invoice presented by a vendor for payment must be clear and accurate, be free from mathematical and quantity errors and contain the following elements to facilitate efficient and effective payment processing: ***(This list is not all inclusive as contractual provisions or other requirements/circumstances may require additional information be provided)***

- Purchase follows Financial Policies and has Proper Approvals
- Name of vendor and "Remit To" address
- Vendor invoice number and date
- Description of goods/services delivered
- Quantity and unit price of item
- Extension on each line item
- Total amount due
- Payment due date
- Supporting documentation including detailed itemized receipts for all vendor or reimbursement requests

Invoices missing any required element are returned to the requesting departments for correction along with an email explaining the reason for the return.

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December 2023 Activity

December 2023 included two (2) check dates:

- December 4th
- December 18th

The Auditor’s Office approved the following number of invoices and total dollars for December 2023:

| Payment Cycle | Normal Invoices | P-Card Invoices | Total Invoices | Total Dollar |
|-----------------------|------------------------|------------------------|-----------------------|------------------------|
| 12/4/2023 | 702 | 639 | 1,341 | \$3,600,690.47 |
| 12/18/2023 | 1227 | 0 | 1,227 | \$8,903,842.56 |
| Special Runs | 15 | 0 | 15 | \$5,598,040.08 |
| December Total | 1,944 | 639 | 2,583 | \$18,102,573.11 |

Total amounts listed may include “Voided” invoices

During December 2023, the Auditor’s Office returned approximately 4.65% of the 1,944 claims submitted for payment, to the County Departments for correction.

Below is the summary of the Reasons for the Invoice Returns:

| Reason for Invoice Return | Number of Invoices Returned | | | November Total |
|----------------------------------|------------------------------------|-------------------|---------------------|-----------------------|
| | 12/4/2023 | 12/18/2023 | Special Runs | |
| Incorrect Calculations | 2 | 3 | 0 | 5 |
| Incorrect Invoice # | 6 | 13 | 0 | 19 |
| Incorrect Invoice Date | 2 | 40 | 0 | 42 |
| Invoice not attached | 6 | 1 | 0 | 7 |
| More support needed | 3 | 5 | 0 | 8 |
| Other | 7 | 8 | 0 | 15 |
| Total incorrect | 2 | 11 | 0 | 13 |
| Duplicate Batch | 0 | 1 | 0 | 1 |
| Incorrect Remit Address | 0 | 9 | 0 | 9 |
| Paying Bank | 0 | 1 | 0 | 1 |
| Payment Cycle Total | 28 | 92 | 0 | 120 |

OFFICE OF THE KANE COUNTY AUDITOR

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Fiscal Year 2023 To Date

The Auditor's Office approved the following number of invoices and total dollars in Fiscal Year (FY) 2023:

| Month | Check Pay Dates | Normal Invoices | P-Card Invoices | Total Invoices | Total Dollar |
|----------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------|
| December 2022 | 2 | 1,877 | 568 | 2,445 | \$ 15,757,340 |
| January 2023 | 3 | 2,414 | 981 | 3,395 | \$ 20,090,246 |
| February 2023 | 2 | 1,623 | 580 | 2,203 | \$ 7,780,051 |
| March 2023 | 2 | 1,668 | 417 | 2,085 | \$ 9,506,171 |
| April 2023 | 2 | 1,767 | 532 | 2,299 | \$ 7,630,352 |
| May 2023 | 2 | 1,791 | 575 | 2,366 | \$ 14,790,089 |
| June 2023 | 2 | 1,649 | 0 | 1,649 | \$ 12,670,906 |
| July 2023 | 3 | 2,403 | 1055 | 3,458 | \$ 18,914,481 |
| August 2023 | 2 | 1,663 | 504 | 2,167 | \$ 18,580,938 |
| September 2023 | 2 | 1,708 | 633 | 2,341 | \$ 16,060,997 |
| October 2023 | 2 | 1,943 | 616 | 2,559 | \$ 15,355,710 |
| November 2023 | 2 | 1,706 | 0 | 1,706 | \$ 16,123,887 |
| December 2023 | 2 | 1,944 | 639 | 2,583 | \$ 18,102,573 |
| FY 2023 Total | 28 | 24,156 | 7,100 | 31,256 | \$ 191,363,741 |

During Fiscal Year 2023 (13 Month Total), the Auditor's Office returned approximately 4.74% of the 31,256 claims submitted for payment, to the County Departments for correction.