



OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

**December 2021
Accounts Payable Activity
Report**

January 14, 2022

Kristin Jenkins
Chief Deputy Auditor

Michael Trendell
Deputy Auditor

Angelica Flores
Margarita Guerrero
Ryan Kula
Staff Auditors

719 S. Batavia Ave, Geneva, IL 60134
(630) 232-5915

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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 includes 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 rejection.

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December Activity

December 2021 included two (2) check dates:

- December 6th
- December 20th

The Auditor’s Office approved the following number of invoices and total dollars for December 2021:

Payment Cycle	Normal Invoices	P-Card Invoices	Total Invoices	Total Dollar
12/6/2021	756	413	1,169	\$ 3,881,333
12/20/2021	898	0	898	\$ 7,157,029
Special Runs	11	0	11	\$ 5,664,037
December Total	1,665	413	2,078	\$ 16,702,400

Total amounts listed may include “Voided” invoices

During December 2021, the Auditor’s Office rejected and returned approximately 6.2% of the 2,078 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			December Total
	12/6/2021	12/20/2021	Special Runs	
Incorrect Invoice #	8	13	1	22
More Support Needed	5	16	0	21
Incorrect Invoice Date	5	15	0	20
Incorrect Remit Address	7	8	0	15
Contract Noncompliance	0	9	0	9
Invoice Not Attached	3	6	0	9
Not Approved	3	5	0	8
Other	1	7	0	8
Total Incorrect	3	1	0	4
Duplicate Invoice	1	1	0	2
Incorrect Calculations	0	2	0	2
Item Total	2	0	0	2
Paying Bank	0	1	1	2
Taxes Paid	2	0	0	2
Incorrect General Ledger Code	1	0	0	1
Invoice Did Not Match	1	0	0	1
Purchasing Card Batch Not Entered	1	0	0	1
Payment Cycle Total	43	84	2	129