



OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

January 2024 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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January 2024 Activity

January 2024 included three (3) check dates:

- January 2nd
- January 16th
- January 29th

The Auditor’s Office approved the following number of invoices and total dollars for January 2024:

| Payment Cycle | Normal Invoices | P-Card Invoices | Total Invoices | Total Dollar |
|----------------------|------------------------|------------------------|-----------------------|-------------------------|
| 1/2/2024 | 771 | 522 | 1,293 | \$734,264,459.00 |
| 1/16/2024 | 802 | 0 | 802 | \$6,320,195.08 |
| 1/29/2024 | 819 | 504 | 1,323 | \$6,642,884.16 |
| Special Runs | 17 | 0 | 17 | \$4,427,120.53 |
| Janaury Total | 2,409 | 1,026 | 3,435 | \$751,654,658.77 |

Total amounts listed may include “Voided” invoices

During January 2024, the Auditor’s Office returned approximately 6.11% of the 3,435 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 | | | | January Total |
|----------------------------------|------------------------------------|------------------|------------------|---------------------|----------------------|
| | 1/2/2024 | 1/16/2024 | 1/29/2024 | Special Runs | |
| Incorrect Calculations | 4 | 3 | 3 | 0 | 10 |
| Incorrect Invoice # | 16 | 10 | 12 | 0 | 38 |
| Incorrect Invoice Date | 5 | 8 | 8 | 0 | 21 |
| Incorrect Remit Address | 7 | 9 | 20 | 0 | 36 |
| Invoice not attached | 1 | 2 | 1 | 0 | 4 |
| More support needed | 3 | 9 | 4 | 0 | 16 |
| Other | 28 | 4 | 7 | 0 | 39 |
| Paying Bank | 1 | 0 | 0 | 0 | 1 |
| Taxes Paid | 1 | 0 | 0 | 0 | 1 |
| Total incorrect | 2 | 4 | 3 | 0 | 9 |
| Wrong G/L Date | 25 | 4 | 5 | 0 | 34 |
| Duplicate Batch | 0 | 0 | 1 | 0 | 1 |
| Payment Cycle Total | 93 | 53 | 64 | 0 | 210 |

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Fiscal Year 2024 To Date

The Auditor's Office approved the following number of invoices and total dollars in Fiscal Year (FY) 2024:

| Month | Check Pay Dates | Normal Invoices | P-Card Invoices | Total Invoices | Total Dollar |
|----------------------|-----------------|-----------------|-----------------|----------------|-----------------------|
| December 2023 | 2 | 1,944 | 639 | 2,583 | \$ 18,102,573 |
| January 2024 | 3 | 2,409 | 1026 | 3,435 | \$ 751,654,659 |
| FY 2024 Total | 5 | 4,353 | 1665 | 6,018 | \$ 769,757,232 |

During Fiscal Year 2024 (2 Month Total), the Auditor's Office returned approximately 5.48% of the 6,018 claims submitted for payment, to the County Departments for correction.