



OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

Personal Expense Voucher Audit For Fiscal Year 2024

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Objective

The purpose of this audit is to document, review and highlight the total number of Personal Expense Vouchers (PEVs), the purpose of the PEVs, and the total amount spent during the 2024 Fiscal Year.

The office of the Kane County Auditor will perform the necessary actions to complete the audit under the applicable law of Illinois State Statute 55 ILCS 5/3-1005(i): "Audit the documentation, records, and bases for the amounts billed to the county, as maintained by county vendors, under agreements between the county and its vendors..."

Analysis

A PEV is a document that is used by a Kane County employee to receive reimbursement for expenses they have incurred during official county business. These reimbursement expenses are broken into five categories; mileage, transportation, lodging, meals, and other. The category 'other' is used for reimbursements such as; conference registration, dues, and supplies, etc.

Employees must provide supporting documentation, such as receipts and mileage logs, to validate their claims. Once completed, the voucher and supporting documents are submitted to the appropriate department or finance office for processing.

Each PEV must be clear, accurate, and free of mathematical or quantity errors. It must include the following elements to ensure efficient payment processing (additional requirements may apply based on contractual provisions or specific needs):

- Compliance with financial policies and proper approvals
- Correct vendor name
- Correct 'Remit' address
- Correct invoice number
- Correct invoice date
- Correct total amount due
- Correct paying bank
- Correct G/L date

As amended by the County Board, Resolution 24-277 states under sub-section D line i: "reimbursement of expenses shall include per diem payments, fees, mileage, airfare/train tickets, meals and other county business expenses."

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PEV Policy

The Kane County Financial Policy as amended February 8, 2022, contains the following references to the PEV Policy:

“All personal expense voucher checks shall be mailed directly to the employee’s address on record. No personal expense voucher checks shall be sent to the offices/departments and no personal expense voucher checks shall be picked up in person by the employee.” (Financial Policy Section 8, Page 14, Subsection (e))

“All travel reimbursement claims must be documented on a personal expense voucher:

1. Purpose of the trip including reason for expenses, dates and places.
2. Traveler identification including names of people and their business affiliation at meals along with the reason they are being entertained.
3. Meal tickets when guests are being entertained.
4. Approval by an employee’s supervisor or other designated party and submitted to the Auditor’s office along with supporting documentation within sixty (60) days of the travel date. Reimbursable expenses that have been incurred in the last quarter of the fiscal year must be submitted for reimbursement prior to the assigned closing date in December.” (Financial Policy Section 11, Subsection 3a lines 1-4)

“Overnight and Multiday travel on personal expense voucher must also include the attachment of motel/hotel bills, train/ plane tickets and auto rental bills.” (Financial Policy Page 19, Section 11, Subsection (3) line 5)

“When a petty cash fund is established within a particular department, a petty cash custodian is designated who is responsible for disbursements and replenishment of the fund. Whenever the petty cash custodian decides that the fund needs to be replenished, the reimbursement is requested on a personal expense voucher submitted to the Auditor’s Office. Prior to processing this request for replenishment of the petty cash fund to its original balance, the Auditor’s Office will audit supporting documentation and then approve the request. Procedures shall be written and approved by management in each area that maintains a Petty Cash account.” (Financial Policy, Page 27, Section 12, Subsection 9 (c))

OFFICE OF THE KANE COUNTY AUDITOR*Penny Wegman, Kane County Auditor***Fiscal Year 2024 PEV Activity**

The Auditor's Office approved the following number of PEV's and total dollar amount for Fiscal Year 2024:

Department	Number of Department PEVs	Total Dollar Amount of PEVs
380 - Sheriff	296	\$367,136.71
580 - Health	263	\$41,991.86
060 - IT	229	\$36,285.12
250 - Circuit Clerk	464	\$27,506.77
430 - Court Services	157	\$25,070.04
520 - Transportation	82	\$22,434.38
170 - SOA	52	\$19,648.95
190 - County Clerk	145	\$18,329.33
690 - Development	79	\$13,477.52
300 - State's Attorney	50	\$12,722.48
980 - KCDEE/ Workforce Development	131	\$12,176.56
360 - Public Defender	33	\$8,441.46
425 - Kane Comm	31	\$8,379.28
040 - Finance	9	\$6,851.37
010 - County Board	13	\$6,475.46
140 - County Auditor	6	\$4,466.15
240 - Judiciary	34	\$3,657.76
660 - Veteran's Commission	11	\$3,527.37
420 - Merit Commission	12	\$2,931.05
150 - Treasurer	22	\$2,453.80
210 - Recorder	22	\$1,911.46
510 - Emergency Management	8	\$1,798.23
490 - Coroner	4	\$1,583.46
370 - Law Library	16	\$1,268.95
500 - Animal Control	5	\$591.04
670 - Environmental Management	2	\$358.36
120 - HRM	2	\$248.47
080 - Building Management	2	\$124.95
800 - Other -Countywide	1	\$74.64
Grand Total	2181 ¹	\$651,922.98

¹ Grand Total amount listed may include 'Returned' PEVs

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During Fiscal Year 2024, the Auditor's Office returned approximately 8.89% of the 2,181 PEV's submitted for payment, to the County Departments for correction.

Below is the summary of the Reasons for PEV Returns:

Reason for PEV Return	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Grand Total
Duplicate Invoice			1		1
Incorrect Calculations	10	7		8	25
Incorrect Invoice Date	5	5	8	2	20
Incorrect Invoice Number	10	9	17	27	63
Incorrect Remit Address	7	4	2	16	29
Invoice not uploaded into New World				2	2
More Support Needed	4	15	6	15	40
Taxes Paid		1			1
Total Incorrect	1	1	3	5	10
Wrong G/L Date	2			1	3
Grand Total	39	42	37	76	194 ²

The Auditor's Office approved the following number of PEV's and total dollars in Fiscal Year 2024:

PEV	Amount ³
Mileage	\$ 123,793.07
Transportation	\$ 15,790.76
Lodging	\$ 54,518.73
Meals	\$ 71,624.20
Other	\$ 386,196.22
Grand Total	\$ 651,922.98

PEV	Quantity ³
Mileage	1,380
Transportation	112
Lodging	103
Meals	508
Other	525
Grand Total	2,628

² PEVs missing any required elements are returned to the department for corrections along with an email explaining the reason for the return.

³ The graph represents the breakdown of the total amount across multiple PEVs. Some vouchers are split across multiple entries for clarity.

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Findings:

A review of the return breakdown shows that the two greatest causes of returns were:

- | | |
|----------------------------|----------------------|
| - Incorrect Invoice Number | 63 in total (32.47%) |
| - More Support Needed | 40 in total (20.62%) |

In analyzing these findings, the Auditor found that the two leading causes of errors were directly related to New World user input.

Recommendations:

1. The Auditor recommends creating an updated PEV policy that addresses common errors or concerns from county employees.
2. The Auditor recommends providing the County Board an annual PEV audit. The purpose of the audit will be to document, review and highlight the total number of PEVs, the purpose of the PEVs, and the total amount spent during the given Fiscal Year.

Finance Department Response:

“Would it be beneficial for the Auditor’s Office to recommend updating the PEV form with information needed for common errors, i.e., what information should be used for the Invoice Date and Invoice Number, etc.”

Auditor’s Office Response:

The Auditor’s Office is currently working on updating the PEV form to reduce common return errors.

The Auditor’s Office would like to thank the Finance Department for their cooperation and assistance provided during this audit.