

<b>Kane County Financial Policies</b>	<b>Disbursement Policies</b>
	<b>Amended by the County Board:</b>

## **DISBURSEMENT POLICIES**

1. The County Auditor shall review and approve or reject and the Kane County Treasurer shall remit payment for approved bills for goods and services acquired by County Departments and Elected Officials as follows:
  - a) County Departments: Department bills shall be paid in accord with all Kane County Code requirements relative to central purchasing. Only bills of \$30,000 or more shall require approval of the County Board. Certain recurring bills, greater than \$30,000, shall be approved for payment by the Auditor's Office, without approval by the County Board. Some examples include, but are not limited to: i) room and board payments for juvenile offenders; ii) the consolidated county phone bill; iii) large purchases of auto fuel; and iv) certain utility bills.
  - b) Elected Officials: Other than the County Sheriff and the County Coroner, the bills of Elected Officials who have been vested with "Internal Control" by statute or otherwise shall be paid upon confirmation by the County Auditor that bills have been approved by the submitting official, are for public purpose, and are within the official's budget as to equipment, materials and service.
  - c) Sheriff and Coroner: As to the County Sheriff and County Coroner, any purchase of equipment shall be made in accordance with all Kane County Code requirements relative to central purchasing. As to the Coroner, other expenditures shall be paid with the provisions of (2) above. The Sheriff shall direct the Treasurer to pay the expenditures for the Sheriff's office, subject to the County Appropriation Ordinance and review by the County Auditor.
2. The Kane County Treasurer and Kane County Auditor shall establish procedures to execute the provisions of this Ordinance. A report shall be run monthly by the Auditor of all claims paid. Said report shall be available to all members of the County Board in the office of the County Board Chairman. For each claim paid, the report shall identify the creditor, the department or official which purchased the product or service, the fund from which the payment was made, the amount of the payment and the date the check was issued.

3. Bills shall be paid every other week by the County Treasurer. This policy allows the County to maximize investment interest earning potential and take advantage of possible vendor discounts. All non-electronic checks issued by the County Treasurer shall contain verbiage voiding them 30 days after issuance. Replacement checks shall not be issued until two business days after the expiration of an originally issued check. The County Treasurer may issue a replacement county payroll check before the expiration of an originally issued check.
4. The County Clerk shall mail all disbursement checks directly to the payee to ensure proper segregation of duties. Checks will not be sent back to the offices/departments unless pre-approved by the County Auditor. Only emergency situations will be considered by the County Auditor for approval. The County Auditor shall determine what type of situation is defined as emergency and what procedures should be followed for the emergency request.
5. 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.
6. For record keeping purposes, once an invoice is received and approved by the Auditor's Department, all invoices shall be scanned and stored in the County's document management system.
7. It is the intent of the County to require all new vendors to sign up for the County's ACH Program. It is also the intent of the County to require all existing vendors who enter into new contracts with the County to sign up for the County's ACH Program.