

# Verifying Vouchers



## An Audit of How the City Reviews and Pays Bills

### The Problem

The City pays thousands of bills each year. Our audit found weaknesses in how those payments are reviewed and approved.

- Policies are inconsistently followed
- Lack of independent checks during review process
- Payments move through inconsistent processes
- Required documentation is missing

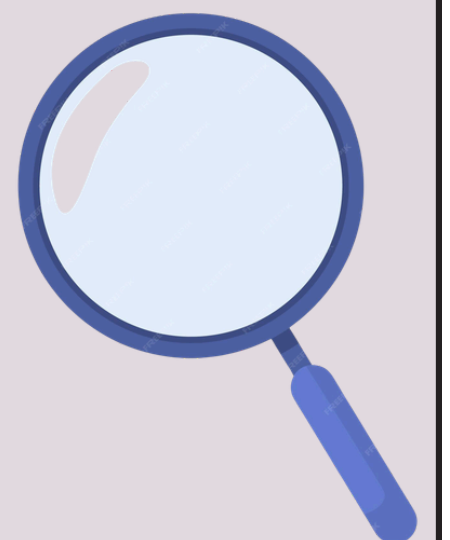
### The Big Number

# \$377,000

Utility charges that the city paid for meters that could not be identified

### Findings

- 40% of payments were **late**
- Some invoices were **missing details** or proof of delivery
- Travel payments were **calculated incorrectly**
- Processing invoices started with a **12-day delay**
- The City paid for phone lines that had already been disconnected



### Recommendations

- Give the City Auditor independent approval authority
- Require consistent documentation for all payments
- Provide annual training for staff who approve and process payments
- Review all utility accounts and phone lines to confirm they are active and necessary