4.1(b) Warrant Reports

The Accounting Department, with review and approval by the Clerk, shall prepare an accounts payable listing report for the Township Board showing the vendor name, nature of the expense, invoice number, account number, and amount of each payment.

The Township shall not make payment on any claim prior to Board audit and approval, except for the following payments, which may be processed prior to Board audit when necessary to maintain the orderly operation of the Township:

1. Payroll and payroll-related obligations;
2. Utility payments;
3. Payments necessary to avoid interest, late charges, penalties, loss of discounts, or other financial costs to the Township; and
4. Other payments specifically authorized by the Township Board or otherwise required by law to be made prior to the next regularly scheduled Board meeting.

Pre-audit payments shall be processed only upon authorization by the Clerk and Treasurer, consistent with their respective statutory responsibilities and the procedures established by the Township Board.

All payments made pursuant to this subsection prior to Board audit shall be identified as pre-audit payments on the warrant report.

The warrant report presented at the Township Board's next regularly scheduled meeting shall include a complete listing of all pre-audit payments made since the previous Board meeting, including the vendor name, nature of the expense, invoice number, account number, amount, and reason the payment was made prior to Board audit.

The presentation of a pre-audit payment to the Township Board does not replace the Board's responsibility to audit and approve claims as provided by law and Township policy.

The Clerk and Treasurer shall sign the accounts payable checks for all claims approved by the Township Board and for authorized pre-audit payments presented to the Board for audit and approval.