

## MEMORANDUM

To: Shelby County Board

From: Ruth Woolery, Shelby County State's Attorney

Date: July 11, 2024

Re: Payroll Processing

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I have been asked by multiple board members to provide an opinion on the processing of payroll and accounts payable.

The general duties of the Circuit Clerk are outlined in 55 ILCS 5/3-2013. Those enumerated duties do not include a designation as the county's "payroll clerk." They *do* include that the County Clerk is to keep a record of all bills and accounts payable prior to submitting them to the Treasurer for payment.

The General Duties of the Treasurer are outlined in 55 ILCS 5/3-10005. Those enumerated duties include the disbursement of county funds.

While there is **no one office that is statutorily responsible for the processing of payroll**, the treasurer is responsible for the disbursement of county funds. As such, **that office is the most appropriate place for payroll to be processed** outside of hiring a separate "payroll clerk" or outsourcing the payroll responsibilities of the county. **And, from what I understand, the treasurer's office has been responsible for processing the county's payroll for over 40 years.**

It is my opinion that the current payroll issues have more to do with the lack of an updated payroll and timekeeping policy. I have attached the current policy here. The new policy should be presented and reviewed with the department heads and revised as necessary.

Likewise, I am concerned that the Treasurer has on multiple occasions threatened not to pay employees for time worked for one reason or another. **I would only point out that the refusal of the Treasurer to perform any of the duties assigned to her by the County Board is a violation of Illinois law subject to financial penalties and removal.**

Again, the current payroll policy is attached hereto and must be followed as written until a revised policy is put into effect.