




# OFFICE OF THE COUNTY AUDITOR

**Bill White, J.D.**

*DuPage County Auditor*

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To: Hon. Greg Schwarze, Chairman  
DuPage County Emergency Telephone System Board (ETSB)  
  
ETSB Members

From: Bill White, J.D.   
County Auditor

Subject: Internal Audit of Accounts Payable  
#21-57

Date: June 7, 2021

The Office of the County Auditor has completed a limited scope internal audit of the transaction processing of ETSB invoices submitted for payment. The audit identified no exceptions that required correction by the ETSB or Finance Department.

All invoices submitted have been reviewed and released for payment by the County Auditor. The results of the audit are presented below.

## **Results**

My Office has performed voucher pre-audit procedures for two invoices submitted for approval by the ETSB at the June 9, 2021 Board Meeting. The invoices listed on the supplemental Bank Account Payment History Report dated June 7, 2021 have been examined and are recommended for payment. The total of the expenditures is:

- FY2021 Equalization Fund (4000-5820) \$27,503.51

No exceptions were identified by the County Auditor.

## **Objective**

The County Auditor will perform a series of procedures designed to evaluate the internal controls involved in the processing of transactions in the accounts payable system. The actual procedures performed will depend upon the County Auditor's assessment of risks associated with the transactions.

**Background/Audit Scope**

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Invoices and the related supporting documentation are initially prepared and submitted for payment processing by County departments to the centralized accounts payable function administered by the Finance Department.

The County Auditor performs audit procedures on the payment documentation after the information has been entered into the accounts payable system by the Finance Department. These procedures include reviewing the scanned images of the invoice and supporting documentation and comparing it to the information entered into the system. Significant discrepancies noted between the supporting documentation and the information recorded in the system are identified by the County Auditor as exceptions. In these situations, the County Auditor notifies the Finance Department of the problem. When the discrepancies are resolved, the County Auditor approves the invoice.

A Bank Account Payment History Report is generated by the Finance Department after the invoices have been approved and the County Auditor verifies that each of the recommended payments was properly posted to the County's General Ledger.

**Audit Findings and Recommendations**

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The County Auditor audited 2 invoices submitted for a supplemental payroll, no exceptions were identified.

No recommendations are being made to ETSB or the Finance Department for improvement in the payment process of ETSB invoices at this time.

Thank you for your continued assistance.

cc: Linda Zerwin, Executive Director  
Jeff Martynowicz, Chief Financial Officer