




# OFFICE OF THE COUNTY AUDITOR

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*DuPage County Auditor*

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To: Jeff Martynowicz, CFO  
Candice Adams, Circuit Court Clerk

From: Bill White, J.D.  
County Auditor 

Subject: Entry of Duplicate Invoices – Circuit Court Clerk  
#21-75

Date: September 21, 2021

The Office of the County Auditor has completed a limited scope internal audit of the transaction processing of invoices submitted for payment. The audit identified a potential duplicate payment of \$635.70. The results of the audit are presented below.

## **Results**

The County Auditor identified a potential duplicate payment of \$635.70 payable from the Circuit Court Clerk's budget (1000-6700) administered by the Office of the Circuit Court Clerk. The document was originally entered into the MHC system on September 13, 2021, approved by the County Auditor, and paid on September 17, 2021.

A photocopy of this invoice was entered into the MHC system on September 15, 2021, where audit procedures identified it as a duplicate invoice. This entry was disapproved by the County Auditor.

In the situation identified by this exception, the internal controls built into the ERP and MHC systems would not have prevented a duplicate payment because the photocopied invoice was entered into MHC by Accounts Payable staff with a different invoice number and invoice date from the original invoice entered into the MHC system.

## **Objective**

The County Auditor will perform a series of procedures designed to evaluate the internal controls involved in the processing of transactions in the Enterprise Resource Planning (ERP) 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 most 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 payment information has been entered into the MHC system by the Finance Department accounts payable staff. Additionally, the hardcopy supporting documentation is scanned into an image linked to the payment information. The audit procedures include reviewing the submitted documentation and comparing it to the information entered into the MHC system. Significant discrepancies noted between the supporting documentation and the information recorded in the MHC system are identified by County Auditor staff as exceptions. In these situations, the invoice recorded in the MHC system is “disapproved” by the County Auditor until the exception is resolved.

On September 13, 2021, the Accounts Payable Division of the Finance Department entered a Clerk of the Circuit Court reimbursement request for August 2021 analysis fees for the police banks submitted by the Circuit Court Clerk into the MHC accounting system. The invoice was approved in MHC by Circuit Court Clerk authorized signatories on September 13 and 14, 2021. Invoice number [REDACTED] dated September 13, 2021, in the amount of \$635.70 was reviewed by the County Auditor and approved for payment on September 15, 2021. The invoice was paid on check number 1136517 on September 17, 2021.

On September 15, 2021, the Accounts Payable Division entered a photocopy of the original reimbursement request from the Clerk of the Circuit Court into the MHC accounting system. The invoice was approved in MHC by Circuit Court Clerk authorized signatories on September 15 and 20, 2021. Invoice number [REDACTED] dated September 14, 2021, in the amount of \$635.70 was reviewed by the County Auditor. Audit procedures identified it as a duplicate and it was disapproved.

In the situation identified by this exception, the internal controls built into the ERP and MHC systems would not have prevented a duplicate payment because the photocopied invoice was entered into MHC by Accounts Payable staff with a different invoice number and invoice date from the original invoice entered into the MHC system.

**Recommendations**

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It is recommended that the Finance Department delete the disapproved Clerk of the Circuit Court reimbursement request in the MHC system.

It is recommended that the Office of the Circuit Court Clerk use due diligence when authorizing invoices in the MHC system to preclude the payment of incorrect or duplicate invoices.

It is recommended that the Finance Department develop procedures related to the processing of e-mailed invoices that will reduce the risk of multiple entries of the same invoice.

It is recommended that the Finance Department be consistent with the assignment of invoice numbers and dates for reimbursement requests submitted by County Offices, Departments, and employees.

It is recommended that the Office of the Circuit Court Clerk should regularly review available ERP reports and real-time transaction information to monitor the availability of funds in grant programs and the progress of invoices submitted for payment to preclude the potential for incorrect payments.

cc: County Board  
Sheryl Markay, Chief Policy and Program Officer  
Joan Olson, Chief Communications Officer  
Nick Kottmeyer, Chief Administrative Officer