




OFFICE OF THE COUNTY AUDITOR

Bill White, J.D.

DuPage County Auditor

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To: Jeff Martynowicz, CFO
Robert McEllin, Director of Probation
Chris Snyder, Director of Transportation

From: Bill White, J.D.
County Auditor 

Subject: Payment of Duplicate Invoices – Probation and Division of Transportation
#21-86

Date: October 5, 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 situation where duplicate invoices were submitted for payment by two separate departments resulting in an overpayment to a vendor. The results of the audit are presented below.

Results

The County Auditor identified an overpayment of \$112 payable to Deluxe Towing, Inc. for towing a Probation Department vehicle. The invoice for this service was submitted for payment by two separate departments. A check in the amount of \$112 was issued to the vendor on August 6, 2021, and a second check for the same invoice was issued on August 17, 2021. The County Auditor noted the duplicate payments to Deluxe Towing, Inc. during audit procedures performed to identify duplicate payments.

The ERP accounts payable system has controls designed to prevent duplicate payments to vendors based upon the invoice number, vendor number, and the payment fund/company. The controls are not effective when invoices are processed from different funds/companies.

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

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 payment information has been entered into the MHC accounts payable 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.

Overpayment to Deluxe Towing, Inc.

On July 8, 2021, Deluxe Towing, Inc. towed a Probation Department vehicle, YH-2, to the County garage and provided DOT staff with invoice number [REDACTED] for \$112. DOT forwarded the invoice to the Finance Department on July 30, 2021, for entry into the MHC accounts payable system, and the invoice was paid on check number [REDACTED] dated August 6, 2021, from DOT’s budget appropriation 1500-3520-53380.

On August 3, 2021, Deluxe Towing, Inc. sent a statement to the Probation Department with a copy of the unpaid \$112 invoice for towing vehicle YH-2 to the County garage. Probation forwarded the statement and invoice to the Finance Department on August 12, 2021, for entry into the MHC accounts payable system, and the invoice was paid on check number 1134664 dated August 17, 2021, from the Probation Services Fees budget appropriation 1400-6120-53380.

In this situation, the internal controls built into the ERP and MHC systems did not prevent a duplicate payment because the invoices were paid from two different ERP companies. This is a control weakness with both the ERP system and the MHC system.

Recommendations

It is recommended that the Division of Transportation and Probation Department work with the Finance Department to obtain a credit from Deluxe Towing, Inc. for \$112 to be applied to future invoices or a refund of the \$112 overpayment to be deposited in the Probation Services Fee Fund.

It is recommended that all invoices from outside vendors for vehicle towing should be forwarded to the Division of Transportation.

It is recommended that County departments process invoices in a timely manner to reduce the chance of duplicate payments resulting from multiple overdue notices that are sent to the County.

It is recommended that County departments should regularly review available ERP reports and real-time transaction information to monitor the availability of funds and the progress of invoices submitted for payment to preclude the potential for incorrect payments.

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

Attachment

WBC

DELUXE

YH-2

TOWING, INC.

365 E. St. Charles Rd., Carol Stream, IL 60188

DON'T BUDGE, CALL ANTON!

24 Hours: 630-668-6090 • Office: 630-668-9380 • Fax: 630-668-6095

America's Most Wanted

Name: _____

Date: 7-8-21

Address: _____

Time: 11:45 PM

City: _____

Phone: _____

Make of Car: _____

Location: _____

Destination: _____

License No. M193501

Driver's Name: _____

Received By: _____

☒ Charged

☐ Paid

No. 920

Advance Charges: \$

1st Towing Service: \$15

2nd Towing Service: \$

Float Service: \$

Winching: \$

Labor: \$

Miles towed: 12 \$17

Parking or Storage: \$

RAIN OR SHINE
WE DO IT
ALL THE TIME

ANYTHING
ANYTIME
ANYWHERE

Authorized by: _____

ix: \$

tal: \$112

CUSTOMER'S OWN RISK FOR: CRO# 30891
DAMAGE CAUSED BY FAULTY TIRES AND COMPONENTS AND NOT RESPONSIBLE AFTER CAR IS DROPPED.

\$112.00

Acct: **100-1500-3520-53380**

Desc: Towing YH-2 07.08.21

Deluxe Towing - 11486

YH-2 Rec 30891

This invoice is hereby approved for payment. Listed products/services have been delivered/completed

APPROVED BY J.B.

DATE 7-23-2021

APPROVED BY [Signature]

DATE 7-26-21



DUPAGE COUNTY
TREASURER
421 N. County Farm Road
Wheaton, IL 60187

Check No. 1133969

Check Date: 08/06/2021
Vendor #:11486

DELUXE TOWING INC 365 E ST CHARLES RD, CAROL STREAM IL 60188

Invoice Number	Date	Description	Gross Amount	Discount	Net Amount Paid
██████████	07/08/21	TOWING YH-2 7/8/21	\$112.00	\$0.00	\$112.00
Totals			\$112.00	\$0.00	\$112.00



DUPAGE COUNTY
TREASURER
Class C Accounts Payable
421 N. County Farm Road
Wheaton, IL 60187

1133969

08-06-2021

70-2390
719

Fifth Third Bank
BOLINGBROOK, IL

DELUXE TOWING INC
365 E ST CHARLES RD
CAROL STREAM IL 60188

NON-NEGOTIABLE

ASAP
STATEMENT

Deluxe Towing, Inc.
365 E. St Charles Rd
Carol Stream, IL 60188
Phone: 630-668-6090
Fax: 630-668-6095

Date	Statement #
8/3/2021	■■■■

Bill To
Dupage County Probation 505 N. County Farm Rd. Wheaton, IL 60187 PROB

Terms

Date	Tow Ticket #	Description	Amount
07/08/2021	■■■■	Chevy Impala (Black)Plate#M193501	112.00
<p>INV.#: 1488 DATE: 8/3/21 ACCT.#: 1400-6120-53380 \$ 112.00 P/L 130 DESC.: TOWING OF CHEVY IMPALA ■■■■ 7/8/21</p> <p>Thank you</p>			
Total			\$112.00

Received by
Bookkeeping

AUG 10 2021

Balance Due	\$112.00
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DUPAGE COUNTY
PROBATION COURT SERV

DELUXE

TOWING, INC.

365 E. St. Charles Rd., Carol Stream, IL 60188

DON'T BUDGE, CALL ANTON!

24 Hours: 630-668-6090 • Office: 630-668-9380 • Fax: 630-668-6095

America's Most Wanted

☒ Charged

☐ Paid

No. 92290

Name: _____

Date: 7-8-21

Address: _____

Time: 11:11 PM

City: _____

Phone: _____

Make of Car: CHEV Impala BLK

Location: 4070 I road

Destination: DUPAGE COUNTY

License No. [REDACTED]

Driver's Name: Anton

Received By: _____

**RAIN OR SHINE
WE DO IT
ALL THE TIME**

Advance Charges: \$ _____

1st Towing Service: \$ 65

2nd Towing Service: \$ _____

Float Service: \$ _____

Winching: \$ _____

Labor: \$ _____

Miles towed: 9x5 \$ 27

Parking or Storage: \$ _____

_____ \$ _____

Tax: \$ _____

Total: \$ 112

**ANYTHING
ANYTIME
ANYWHERE**

Authorized by: _____

CUSTOMER'S OWN RISK FOR: CONTINENTAL KITS - STEERING - PERSONAL PROPERTY LEFT IN CARS
DAMAGE CAUSED BY FAULTY TIRES AND RUSTED COMPONENTS AND NOT RESPONSIBLE AFTER CAR IS DROPPED



DUPAGE COUNTY
TREASURER
421 N. County Farm Road
Wheaton, IL 60187

Check No. 1134664

Check Date: 08/17/2021
Vendor #:11486

DELUXE TOWING INC 365 E ST CHARLES RD, CAROL STREAM IL 60188

Invoice Number	Date	Description	Gross Amount	Discount	Net Amount Paid
0	08/03/21	TOWING CHEVY IMPALA #M193501	\$112.00	\$0.00	\$112.00
Totals			\$112.00	\$0.00	\$112.00



DUPAGE COUNTY
TREASURER
Class C Accounts Payable
421 N. County Farm Road
Wheaton, IL 60187

1134664

08-17-2021

70-2390
719

Fifth Third Bank
BOLINGBROOK, IL

DELUXE TOWING INC
365 E ST CHARLES RD
CAROL STREAM IL 60188

NON-NEGOTIABLE