



REVIEW FOR DUPLICATE PAYMENT OF INVOICES

For invoices paid between
10/1/2018 – 03/31/2019

Prepared by:
Bryan Cutler,
Chief Deputy Auditor

WINNEBAGO COUNTY
AUDITOR

William D. Crowley, C.F.E.

404 Elm St., Suite 201
Rockford, IL 61104

815-319-4200
FAX: 815-319-4201

bcrowley@wincoil.com

INTRODUCTION

This review was performed in order to detect and identify any invoices that were incorrectly paid in duplicate. The MUNIS financial system has a built-in control for preventing unwanted duplicate payments, based on invoice numbers that are entered by clerks at the time of accounts payable invoice entry. However, this control is dependent upon the accuracy and consistency of invoice numbers as they are entered.

This review was performed by analyzing a listing of all invoices paid during the testing period (10/1/2018 – 03/31/2019). All items with duplicate amounts, vendor numbers, and invoice dates were identified with software tools; these results were then visually scrutinized to identify possible duplicate payments. Documentation in the accounts payable file was reviewed to determine whether payment duplication or duplicated request had occurred

FINDINGS

The following payments or requests for payments were found to be duplicates:

Vendor	Amount	Status
American Solutions	\$ 592.41	Payment stopped by Auditor prior to mailing
Lexis Nexis	\$ 345.40	Payment was credited to future months billing
Aramark Correctional	\$ 2,407.96	Auditor notified dept. Dept is seeking credit with vendor.
Chastain & Associates	\$12,381.64	Auditor notified dept. Dept contacted vendor and asked duplicate to be applied to other invoices.
Tri-B Hardware	\$ 181.54	Auditor stopped during standard review process
Arthur J Gallagher	\$12,626.00	Auditor stopped wire during standard review process