



OFFICE OF THE COUNTY AUDITOR

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To: Hon. Sean Noonan, Chairman
DuPage County Emergency Telephone System Board (ETSB)

ETSB Members

From: Bob Grogan, CPA, CFE *BTG*
County Auditor

Subject: Internal Audit of Accounts Payable
#19-24

Date: March 1, 2019

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 and 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 the invoices submitted for approval by the ETSB at the March 12, 2019 Board Meeting. The invoices listed on the Bank Account Payment History Report dated March 1, 2019 have been examined and are recommended for payment. The total amounts of the expenditures are:

- FY2019 Equalization Fund (4000-5820) \$ 431,788.62

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

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

The County Auditor audited 30 invoices submitted for payment, no exceptions were identified.

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

Thank you for your continued assistance.

cc: Linda Zerwin, Executive Director
Tom Cuculich, County Administrator
Paul Rafac, CFO