



Inspector General Insights

Background: The Office of Inspector General (OIG) utilizes CaseWare IDEA, a popular data analysis tool that provides the means to combine data from disparate sources, such as our SAP financial database with various public or private records sources. Rather than selecting a test sample, we can test 100% of the population and isolate outliers. Three OIG staff members are Certified IDEA Data Analysts (CIDAs), and they use this tool to generate insights that help assess risk, gather audit evidence, uncover trends, and identify potential issues or indicators of fraud.

For this analysis, we utilized our SAP financial system database to search for potential duplicate invoice payments.

Objective: The purpose of this audit was to detect potential duplicate invoices that may have been paid in error. Duplicate payments could allow the Clerk's Finance department to obtain credits or refunds from the vendors.

Scope: We ran an analysis of the invoices processed in the SAP financial system from September 1, 2020 to June 23, 2021.

Observations: We initially identified ten (10) potential duplicate invoices totaling \$13,696.12. We shared our listing with the Clerk's Finance Operations Manager on July 15, 2021. After her research and action:

- Five were actual duplicate payments remitted:
 - Three invoices had credit memos processed as of 12/13/2021
 - Two invoices were waiting on credit memos to be issued.
- One invoice was pending, and it was rejected prior to payment.
- Four invoices were not true duplicates, but were a function of an SAP processing issue. The Clerk's Information Technology (CIT) team had attempted a "patch" for this issue, but it had not worked.

We noted that two of the invoices that were identified as duplicates, were credit memos that were incorrectly posted as invoices.

Recommendations & Actions: We will perform a separate analysis of the SAP processing issue, and assess the associated risk and potential impact. Overall, the minor amount of resulting duplicate invoices indicates that the controls over duplicate invoice payments are working satisfactorily.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Observations / Recommendations
59,980	\$ 873,049,188.13	\$ 13,696.12	\$ 5,788.52	6