GOVERNANCE:
Enhanced Controls Needed To Avoid Duplicate Payments

Audit Report OIG-A-2013-018 | September 20, 2013

REPORT HIGHLIGHTS

Why We Did This Review

From October 2005 through June 2013, the Amtrak Finance department processed 1.9 million transactions valued at $14.1 billion. Given the large value of transactions, sound payment processes are necessary to avoid duplicate invoice payments. A duplicate invoice payment occurs when a vendor is paid two or more times for the same goods and services.

Our objective was to determine whether the Finance department was paying duplicate invoices and to assess the effectiveness of its internal controls to detect duplicate invoices and avoid unnecessary payments.

For further information, contact Dave Warren, Assistant Inspector General for Audits (202) 906-4600

For the full report, see www.amtrakoig.gov/reading-room

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What We Found

Using the results of our analysis, Finance department staff recovered or is in the process of recovering about $1.9 million in duplicate invoice payments and is reviewing another $4.8 million in potential duplicate invoices we identified. Private sector best practice organizations establish payment processes controls that prevent and detect duplicate invoices prior to payment. Duplicate payments have three major negative impacts on organizations: the direct loss from overpaying for goods and services, the cost of resources to attempt overpayment recoveries if duplicate payments are subsequently identified, and the unnecessary reductions in cash balances – even if overpayments are recovered.

We reviewed 25 duplicate invoice payments valued at $533,988 to determine why they occurred. We identified four major causes: (1) Accounts Payable personnel processed known duplicate payments despite system warnings, (2) the payment system included multiple codes for the same vendor that could not be detected by the automated controls, (3) Accounts Payable personnel did not ensure invoice numbers were accurate, and (4) the payment process allows vendors to submit invoices to Accounts Payable and other offices.

Additionally, the corporation's policy for processing purchase order payments is out of date because it does not provide information on the current purchasing system. We will provide the testing tools we developed for this review to the Finance department for its use.

Corrective Actions

In summary, we recommend that the Acting Chief Financial Officer:
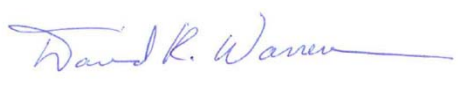
1. Apply cost and benefit criteria in seeking recovery of potential duplicate payments – valued at about $4.8 million.

2. Direct the Amtrak Controls group to assess the adequacy of vendor payment process controls and take corrective actions as appropriate.

The Finance Department agreed with our recommendations and is taking steps to address them.

AMTRAK

NATIONAL RAILROAD
PASSENGER CORPORATION

Office of Inspector General

Memorandum

To:	Dan Black
	Acting Chief Financial Officer
From:	David R. Warren
	Assistant Inspector General, Audits
Date:	September 20, 2013
Subject:	*Governance: Enhanced Controls Needed To Avoid Duplicate Payments*
	(Audit Report OIG-A-2013-018)

This report provides the results of our audit of the Finance department's controls and process to prevent the payment of duplicate invoices. A duplicate invoice payment occurs when a vendor is paid two or more times for the same goods and services. Private sector best practice organizations establish payment processes controls that prevent and detect duplicate invoices prior to payment. Duplicate payments have three major negative impacts on organizations: (1) the direct loss from overpaying for goods and services, (2) the cost of resources to attempt overpayment recoveries if duplicate payments are subsequently identified, and (3) the unnecessary reductions in cash balances – even if overpayments are recovered.

Our objective was to determine whether the Finance department was paying duplicate invoices and to assess the effectiveness of its internal controls to detect duplicate invoices and avoid unnecessary payments. After discussion with officials and staff in your department, we analyzed invoice payment data using Audit Command Language (ACL), a specialized data analysis software tool. By using this tool, we were able to analyze 100 percent of invoices for a selected timeframe to identify potential duplicate invoices.

We will provide the testing tools we developed for this review to the Finance department for its use. Finance department officials stated that the ACL tool will be very useful to them and provide better capabilities for detecting and preventing duplicate payments than their existing processes. They expressed interest in using the tool to detect duplicate invoices before payment. For details on our scope and methodology, see Appendix I.

DUPLICATE PAYMENTS HAVE OCCURRED, BUT THE AMOUNTS HAVE DECLINED OVER THE LAST YEAR

To determine the potential for duplicate invoices, we analyzed 100 percent of the Finance department's invoice payment data from October 2005 through June 2013.[1] We identified potential duplicate invoices of about $7.5 million.[2] The potential duplicates we identified contained some false positives. As part of our methodology during our work, we shared our results with personnel from Finance's Accounts Payable department (AP) to facilitate the identification of false positives and the recovery of overpayments.

As of the date of this report, AP personnel recovered or are in the process of recovering about $1.9 million in duplicate invoice payments based on their review of about $2.7 million of potential duplicates. The remaining $4.8 million in potential duplicate invoices are being reviewed by AP.

Data from October 2005 through June 2013 shows a significant increase in duplicate invoices leading up to, during, and after the June 2011 SAP implementation.[3] The data also showed that duplicate invoices are on the decline. The chart below shows the monthly dollar value of the potential duplicate invoices we identified.

Chart: Monthly Potential Duplicate Invoice Totals
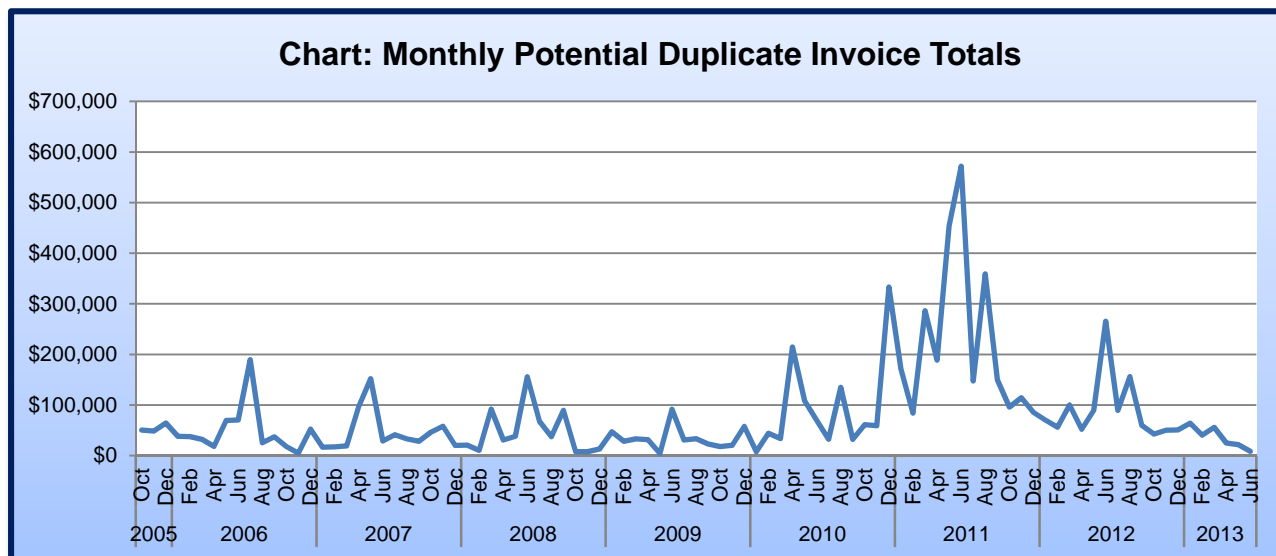
Source: Amtrak OIG analysis of Finance department invoice data.

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[1] Our analysis included invoices paid and invoices due for payment.

[2] This total represents the upper limit of potential overpayments; the initial payments are not included.

[3] Amtrak implemented the SAP system in June 2011. SAP software can process enterprise-wide data from various business areas such as finance, procurement, payroll, and sales distribution.

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We analyzed invoice data using four selected time periods, with the following results:

- From June 2011 through October 2012 (the first 17 months after SAP implementation) – we identified potential duplicate invoices totaling $2.9 million (this total is 0.09 percent of all payment transactions in this period). We provided these results to AP on November 29, 2012 and January 24, 2013. Of the 1,075 potential duplicate invoices we identified, AP officials reviewed 76 potential duplicate invoices with a total value of $2.2 million. Their reviews confirmed that duplicate payments were made, and AP staff have initiated action to recover about $1.8 million related to those invoices. They determined that the remaining invoices totaling $0.4 million were not duplicates.

- From November 2012 through June 2013 – we identified potential duplicate invoices totaling $526,000 (this total is 0.04 percent of all payment transactions in this period). We provided these results on a monthly basis to AP, starting in March 2013. AP has recovered or is in the process of recovering about $160,000 in overpayments based on its review of this data. They have determined that the remaining invoices totaling $366,000 were not duplicates.

- From October 2005 through May 2011[4] – we identified potential duplicate invoices totaling $3.7 million that were processed using the corporation's former payment system – Amtrak's Accounting, Materials, and Purchasing System (AAMPS).[5] We provided the detailed results of this analysis on June 12, 2013; AP personnel are reviewing this data for recoverable payments.

- From October 2005 through June 2013 – we identified potential duplicate invoices totaling $420,000 for invoices processed in AAMPS (from October 2005 through May 2011) and then in SAP (from June 2011). These dates overlap the prior tests because this analysis looked at potential duplicate invoices where one invoice was paid in AAMPS and the potential duplicate invoice was paid in SAP. The AAMPS software had an automated duplicate invoice check feature to catch and stop invoices that were presented for payment a second time in SAP. Several of the potential duplicates we identified had also been identified by the AAMPS software feature as duplicates. These duplicate invoices should have been voided in SAP, but

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[4] We chose this 68-month time period because it represented 96.4 percent of transactions in this system.
[5] AAMPS was Amtrak's legacy procurement system. Prior to implementing SAP in June 2011, Amtrak used AAMPS to request, order, and pay for materials, supplies, and services.

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we found that they were paid. We provided the results of this analysis to AP on June 12, 2013. AP personnel are reviewing this data for recoverable amounts and to determine why the duplicate invoices were paid.

CONTROLS AND PROCESSES TO PREVENT DUPLICATE PAYMENTS CAN BE FURTHER IMPROVED

We reviewed 25 duplicate invoice payments valued at $533,988 for detailed review to determine why they occurred. We identified four major causes:[6] (1) AP personnel processed known duplicate payments despite system warnings, (2) the payment system included multiple codes for the same vendor that could not be detected by the automated controls, (3) AP personnel did not ensure SAP invoice numbers matched vendor invoices, and (4) the payment process allows vendors to submit invoices to AP and other offices. Those offices are allowed to submit invoices to AP, thus creating the potential for duplicate payments. Given the number of duplicate payments we identified, we recognize that there are likely other causes.

Additionally, we noted that the corporation's policy for processing purchase order payments does not contain guidance on the current SAP system.

Current Automated Controls and Causes of Duplicate Payments

The Finance department identifies duplicate invoices by using the automated Vendor Invoice Management System – a component of SAP.[7] When invoices are submitted, this system performs three analyses to identify potential duplicates. When the system identifies a potential duplicate invoice, it stops the payment process and sends a message alerting AP personnel.[8] AP managers and other company staff are responsible for researching these invoices to determine if payment should be made. We developed a flowchart of the corporation's payment process and have included it as Appendix II. Notwithstanding these controls, our review of 25 duplicate payments showed they occurred for the following reasons:

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[6] Some transactions had more than one cause.
[7] AP uses the Vendor Invoice Management System to manage invoice processes and automate invoice routing and sorting. The System contains a feature that identifies duplicate invoices that are submitted for payment.
[8] The system runs tests based on the exact match of invoice number, invoice date, invoice amount, and vendor number.

Personnel overrode system warnings. In 12 instances totaling $261,863, the duplicate payments occurred because personnel overrode system warnings and processed the duplicate payments. According to an AP official, these transactions were processed due to human error. When the payment system identifies a potential duplicate, it stops the payment processing and notifies AP personnel to "check for suspected duplicate." This notification is routed to authorized personnel who are responsible for researching and resolving the warning. We identified several duplicate payments in which the invoice attributes demonstrated that they were duplicates. In these cases, all four attribute terms were consistent: the invoice number, invoice amount, invoice date, and vendor code. Authorized personnel overrode the system's stop payment features and approved these invoices for payment.

Payment system includes multiple codes for the same vendor. In six instances totaling $127,371, the duplicate payments were made because the system contained duplicate vendor codes. The vendor master should contain a single code for each vendor. In December 2012, we determined that the vendor master file had 27,442 duplicate vendor codes. An AP official stated that duplicate vendor codes exist for a variety of reasons, such as personnel adding additional vendor codes because they could not find the original, and issues with the transition to the new financial system – SAP. The duplicate codes allow duplicate invoices to go undetected by the system's automatic duplicate invoice detection tests. When the vendor code for a duplicate invoice is different, the system identifies it as a separate invoice and not a duplicate. In these instances, since the system did not send an alert, personnel approved these duplicate invoices for payment.

In two of these six instances, the duplicate payment was made through a payment request.[9] Amtrak policy 8.21.1 *Request for Payment* (October 6, 2010) establishes the requirements for payment requests and includes a section on preventing duplicate payments.[10] However, the prevention method relies on the Vendor Invoice Management System to identify duplicate payment requests. As noted above, this system contains duplicate codes for some vendors which could allow duplicate invoices to go undetected. This policy was updated on April 3, 2013, but the section on duplicate payment prevention was unchanged.

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[9] A payment request is a reimbursement tool for Amtrak obligations not covered by purchase order, employee business expense report reimbursements, or purchase card guidelines. Amtrak policy restricts the use of payment requests to non-recurring purchases of goods and services under $5,000.
[10] While 8.21.1 is the prior version of current Amtrak policy, this policy was in effect during the processing of the transactions we reviewed.

Personnel did not ensure SAP invoice numbers matched vendor invoices. In seven instances totaling $144,754, the duplicate payments occurred because the invoice number in SAP did not match the number on the vendor invoice. These vendor invoices had the identical invoice amount, invoice date, invoice number, and vendor code; however, personnel altered the invoice number during processing. Typically, such changes to the invoice number included or excluded non-alphanumeric characters (for example, hyphens) or added additional characters to the invoice number. According to an AP official, its standard practice is to remove non-alphanumeric characters from invoice numbers when processing payments. This practice was carried over from the prior financial system, which was unable to recognize such characters. However, the new system recognizes such subtle differences and relies on the accuracy of the invoice number when conducting duplicate invoice detection tests. Therefore, when personnel altered the invoice number, the system's duplicate tests were defeated.

> **Figure: Examples of Subtle Invoice Number Differences**
>
> - AMT1400-0612 vs. AMT14000612
>
> - 5724625A vs. 5724625
>
> - 120111AMTK1400 vs. 120111AMT1400
>
> Source: Amtrak's SAP Payment Processing System

Sources other than AP presented invoices for payment. In 14 cases totaling $265,440, the personnel who received the goods and services submitted duplicate invoices to AP for payment. These individuals received invoices directly from the vendor and submitted them to AP for payment. In these cases, AP also received a separate invoice for these same goods and services from the vendor. This caused the invoice to be entered into the payment processing system two or more times. Best practice organizations require vendors to submit invoices only to the accounts payable department. This practice ensures a single point of accountability for receiving, tracking, approving, and paying invoices. The corporation's practice of allowing vendors to submit invoices to offices other than AP and allowing those offices to submit them to AP has resulted in some duplicate payments.

Policy Requires Updating. One of the corporation's policies for payment processing needs to be updated. Amtrak policy MM-5.13 *Receipt of Amtrak Purchases* covers payments for goods and services against a purchase order (19 of the 25 payments we reviewed were made in this manner). However, the policy applies to the former purchasing system – AAMPS – and has not been updated to reflect the new SAP system's processes. We also noted that the policy does not contain a section on preventing duplicate invoice payments.

CONCLUSIONS AND RECOMMENDATIONS

Weaknesses in the Finance department's payments control processes have, over time, allowed duplicate payments to be made to vendors. These payments have resulted in direct losses from overpayments, caused additional resources to be expended to recover them, and caused unnecessary reductions in cash balances. The amount of overpayments increased significantly leading up to, during, and after the SAP system implementation. Since July 2012, and as the SAP system has stabilized, to the Finance department's credit, the number of potential duplicate invoices has decreased. Also, overpayment recoveries have been made and others are being pursued. Continuation of these positive trends is paramount to detecting, preventing, and recovering duplicate payments.

To help sustain those efforts, we recommend that the Acting Chief Financial Officer take the following actions:

1) Use cost and benefit criteria such as high-dollar value payments and the length of time since the payments were made, in seeking recovery of the remaining $4.8 million in potential duplicate payments identified in this report.

2) Direct the Amtrak Controls group to assess the adequacy of vendor payment process controls and take corrective actions as appropriate. The group's assessment, at a minimum, should address issues related to:
   - personnel overriding system warnings that identify duplicate payments
   - duplicate vendor records in the vendor master file
   - personnel altering invoice numbers when processing payments
   - the practice of allowing invoices to be submitted to offices other than AP
   - out of date payment policies and procedures for detecting, researching, and preventing duplicate payments
   - routine monitoring of payment controls using data analytics similar to those developed for this review

MANAGEMENT COMMENTS AND OIG ANALYSIS

In his response to the draft report (see Appendix III), the Acting Chief Financial Officer agreed with our recommendations and provided corrective actions and implementation dates to address them. The proposed corrective actions address the intent of our recommendations.

Appendix I

SCOPE AND METHODOLOGY

This report provides the results of our audit to assess the corporation's controls and processes to prevent duplicate payments of invoices. Our objective was to assess the effectiveness of internal controls and business processes to identify duplicate invoices and unnecessary payments. We initiated data analysis work in June 2012 and field work in January 2013. This audit was performed by staff in our Washington, DC, and Philadelphia offices and concluded in August 2013.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We requested documentation and interviewed staff members in the Audit Compliance Control, Procurement, and AP departments to understand business processes, key controls, and risk areas. Based on interviews with AP staff, we also created a flow chart of the invoice payment process to identify risk and control point weaknesses. The flowchart can be found in Appendix II.

To Identify Potential Duplicate Invoices

To identify potential duplicate invoices, we performed various data analytic tests on Amtrak's invoice data and analyzed the vendor master file. To perform this analysis, we employed ACL data analytics software.

<u>Duplicate Invoices</u>

We obtained all available invoice data from the prior and current corporate accounts payable systems, AAMPS and SAP. We imported that data into ACL and performed a series of data analytic tests to identify duplicate invoices.

Before June 2011, Amtrak used AAMPS for 1.3 million transactions totaling $9.2 billion. To identify duplicate invoices in AAMPS and also for invoices paid in AAMPS and then duplicated in SAP, we used the following test criteria:

- invoices that had the same computed invoice numbers[11], invoice dates, and invoice amounts

We performed the following tests on invoices processed in SAP (invoices paid from June 2011 through June 2013: 552,000 transactions valued at $4.9 billion):

- invoices that had the same vendor numbers, computed invoice numbers, invoice dates, and invoice amounts
- invoices that had the same computed vendor numbers, computed invoice numbers, invoice dates, and invoice amounts
- invoices that had the same computed invoice numbers, invoice dates, and invoice amounts
- invoices that had the same bank account numbers, computed invoice numbers, invoice dates and invoice amounts

We performed these tests in six increments: from June 2011 through October 2012, from November 2012 through February 2013, March 2013, April 2013, May 2013, and June 2013.

Duplicate Vendor Records

We also performed analysis on the vendor master file related to duplicate invoices. Our analysis included obtaining the vendor master data from SAP (42,978 vendors) as of December 31, 2012, and using the ACL tool to identify duplicate vendors who have the same computed vendor name[12], address, phone number, bank account numbers, tax identification number, or alternate payee identification number.[13]

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[11] Computed invoice number is the vendor invoice number with just the numbers and no special characters or alphabets.

[12] Computed vendor name is the standardized vendor name using the following transformations:
(1) converting text to upper case, (2) removing leading and trailing blanks, and (3) replacing variations of words (for example, laboratory, laboratories, and labs) with a common standard.

[13] Alternate payee identification number in SAP's vendor master record allows a payment to a vendor other than the one to which the invoice was posted.

To Identify Why Duplicate Payments Occurred

To perform a detailed review, we used ACL to extract a random sample of duplicate transaction sets. These transactions were sampled from the June 2011 through October 2012 increment of potential duplicate invoices. We selected transactions with dollar values over $5,000 because they present the highest financial risk. From the random sample, we reviewed 25 potential duplicate invoice sets in detail – 52 total transactions.[14]

To review the transactions, we downloaded and analyzed SAP, Ariba, and bank reconciliation documents. We analyzed these documents to determine whether the transaction sets were duplicates and to verify invoice payment. We interviewed Amtrak personnel to determine the cause for the duplicate invoice payment. While this report identifies the causes for the transactions we reviewed, we recognize that other causes may be associated with the duplicate payment transactions we did not review.

Internal Controls

In conducting the audit, we assessed the adequacy of Amtrak's internal controls for detecting and preventing payments of duplicate invoices. We interviewed officials and staff from Audit Compliance Control, Procurement, and AP; reviewed written policies and procedures; traced accounts payable transactions; and obtained documentation to support these transactions. We also developed a flow chart of the payment process to identify and assess its control points – it is included as Appendix II. This report identifies weaknesses in controls and business processes for which we have made recommendations.

Use of Computer-Processed Data

To achieve our objective, we used computer-processed data contained in Amtrak's electronic records and accounts payable system, as previously described. We were unable to validate the AAMPS data because the system has been discontinued. To verify the accuracy of the SAP data, we downloaded and reviewed SAP, Ariba, and bank reconciliation documents used in support for our sampled transactions and found no exceptions. Based on our detailed analysis, we determined the data to be reliable.

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[14] One sampled duplicate invoice set contained four transactions.

Prior Reports

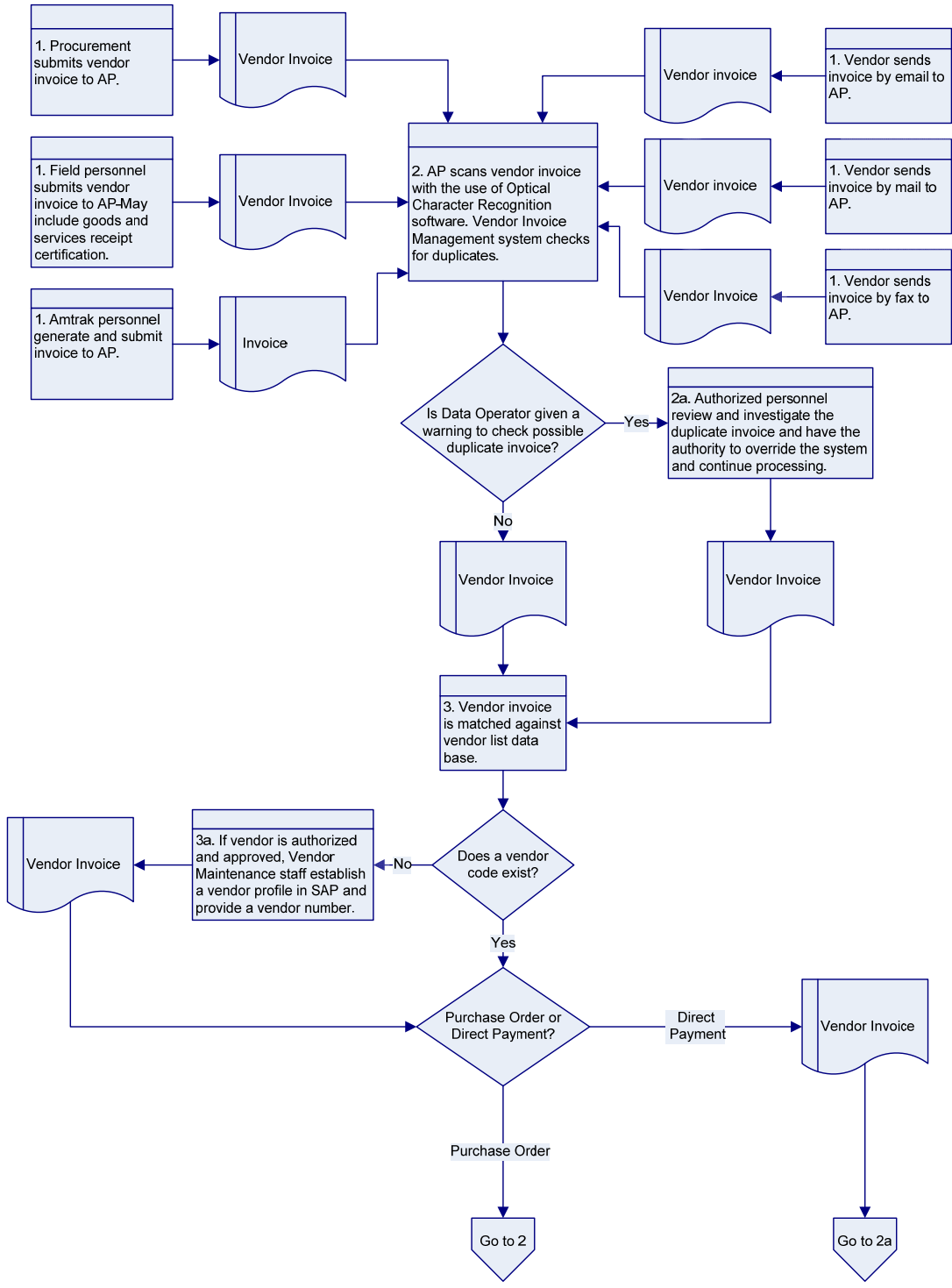We reviewed the following audit reports for potential relevance to our work:

Amtrak OIG Report No. 201-2005, *eTrax Expense Reports FY 2003, 3*/31/2005 identified a high degree of non-compliance with Amtrak business travel policies and eTrax instructions for the expense reports that were reviewed. The eTrax system had been placed into production during fiscal year 2002.

Amtrak OIG Report No. 202-2004, eTrax Payment Requests FY 2003, 11/03/2004 found that payment requests were being used to procure services and rentals not permitted by corporate procedures, original supporting documentation was not being retained, and payment requests were improperly approved. The report cited the lack of a procedure defining the duties and responsibilities of the payment approver for reviewing a payment request prior to approval as an internal control weakness.
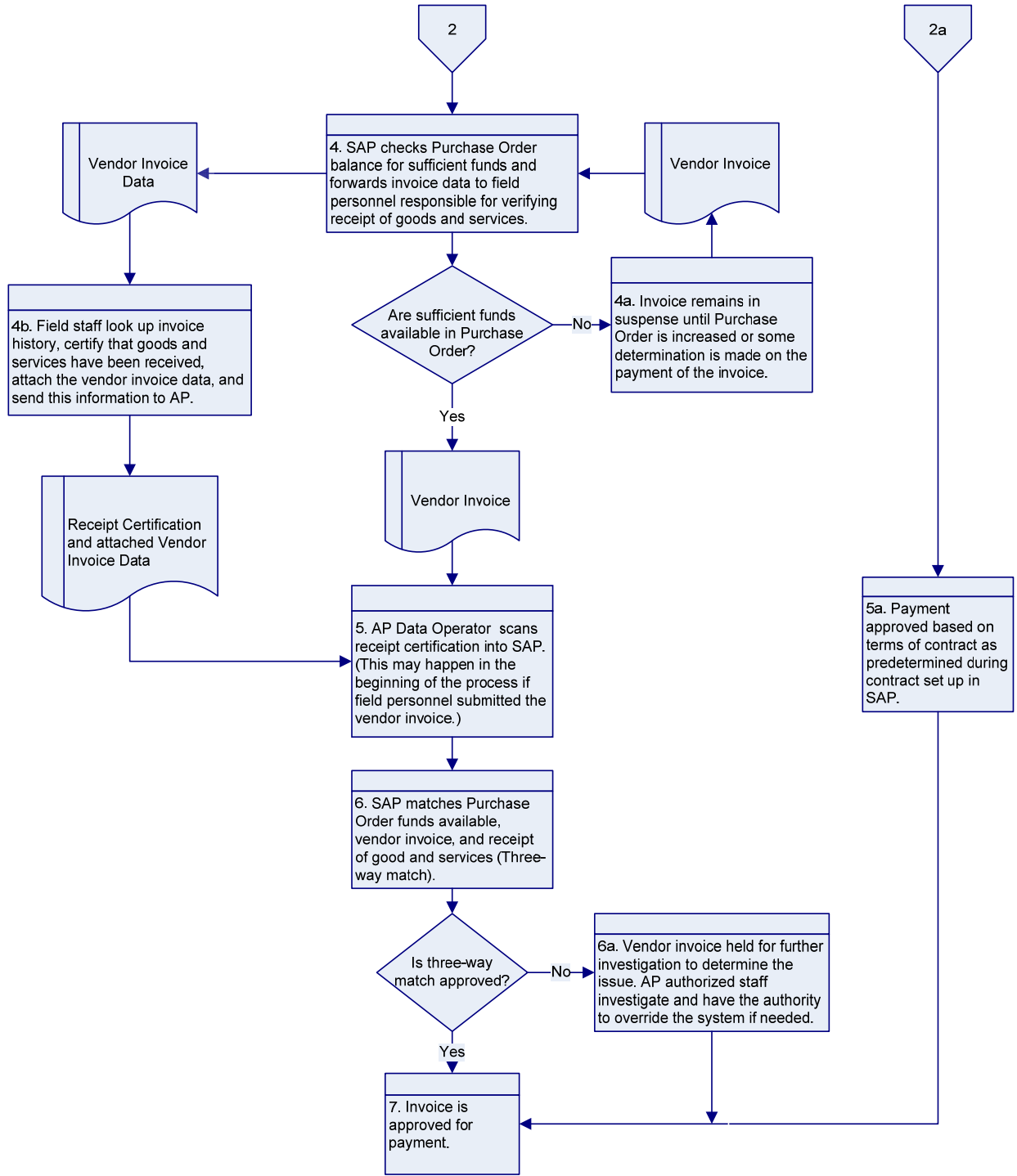
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Appendix II

FLOW CHART OF PAYMENT PROCESS

Appendix III

NATIONAL RAILROAD PASSENGER CORPORATION

AMTRAK

Memo

Date:	September 17, 2013	From:	Dan M. Black
			Acting Chief Financial Officer
To:	David Warren	Department:	Finance
	Assistant Inspector General, Audits		
		Subject:	Management Response to Enhanced Controls Needed To Avoid Duplicate Payments (Draft Audit Report for Project No. 015-2012)
		cc:	V. Doshi
			M. Gagnon
			W. Herrmann
			J. Martin
			M. Paige
			M. Simber
			R. Thomas

Message   Management has reviewed the OIG Draft Report entitled "Enhanced Controls Needed To Avoid Duplicate Payments (Draft Audit Report for Project No. 015-2012). Management's response to each of the recommendations is detailed below:

Recommendation 1: Use cost and benefit criteria such as high-dollar value payments and the length of time since the payments were made, in seeking recovery of the remaining $4.8 million in potential duplicate payments identified in this report.

Management response – Management agrees with the recommendation. Action plan:

Accounts Payable will review all potential duplicate invoices greater than $25 K on the "remaining $4.8 million" list. Each item will be categorized as:
- true duplicate payment, vendor collection to follow if possible
- not a duplicate
- previously resolved

An explanation of each invoice will be provided detailing A/P's finding and resolution. The review of this set of potential duplicate invoices will result in a review of 75 line transactions.

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The completion date for the $25K and greater review will be 11/30/2013. A secondary review of transactional data below $25K will be done through $10K with the same parameters as described above with a 1/31/14 completion date.

<u>Recommendation 2</u>: Direct the Amtrak Controls group to assess the adequacy of vendor payment process controls and take corrective actions as appropriate. The group's assessment, at a minimum, should address issues related to:

- Personnel overriding system warnings that identify duplicate payments
- Duplicate vendor records in the vendor master file
- Personnel altering invoice numbers when processing payments
- The practice of allowing invoices to be submitted to offices other than AP
- Out of date payment policies and procedures for detecting, researching, and preventing duplicate payments
- Routine monitoring of payment controls using data analytics similar to those developed for this review

<u>Management Response</u> - Management agrees with the OIG's recommendation. The Amtrak Controls Group will work with the business owner to assess the adequacy of vendor payment process controls and take corrective action as appropriate. Amtrak Controls will also work with the Accounts Payable process owners to implement a routine of monitoring (daily or weekly TBD) of duplicate payment controls using data analytics similar to those developed by the OIG. We estimate that process can be completed (initial design and implementation, as this process will necessarily be periodically reviewed and improved) within 3 months of the date which we receive access to the data and processing capabilities of the ACL AX Core.

Appendix IV

ABBREVIATIONS

AAMPS   Amtrak's Accounting, Materials, and Purchasing System

ACL   Audit Command Language

AP   Accounts Payable

eTrax   Electronic Transaction Express

Appendix V

OIG TEAM MEMBERS

Vipul Doshi, Senior Director, Audits

Matthew Simber, Senior Director, Audits

Cheryl Chambers, Audit Manager

Vijay Chheda, Audit Manager

Ben Davani, Senior Auditor, IT

John Flynn, Senior Auditor

Mark Scheffler, Senior Auditor

Asha Sriramulu, Senior Auditor, IT

Ashish Tendulkar, Senior Auditor, IT

Janene Haddix, Consultant

Jim Tarantino, Consultant

Kim Tolliver, Consultant

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OIG MISSION AND CONTACT INFORMATION

Amtrak OIG's Mission	The Amtrak OIG's mission is to provide independent, objective oversight of Amtrak's programs and operations through audits, inspections, evaluations, and investigations focused on recommending improvements to Amtrak's economy, efficiency, and effectiveness; preventing and detecting fraud, waste, and abuse; and providing Congress, Amtrak management, and Amtrak's Board of Directors with timely information about problems and deficiencies relating to Amtrak's programs and operations.
Obtaining Copies of OIG Reports and Testimony	Available at our website: www.amtrakoig.gov.
To Report Fraud, Waste, and Abuse	Report suspicious or illegal activities to the OIG Hotline (you can remain anonymous): Web: www.amtrakoig.gov/hotline Phone: (800) 468-5469
Congressional and Public Relations	David R. Warren Assistant Inspector General, Audits Mail: Amtrak OIG 10 G Street, N.E., 3W-300 Washington, D.C. 20002 Phone: (202) 906-4600 E-mail: david.warren@amtrakoig.gov