

Guidelines for using the Potential Duplicate Invoice Report

The Potential Duplicate Invoice Report (PDIR) acts as a management tool and helps supplement the reconciliation process. The report will continue to be sent quarterly, at month endings June, September, December and March, with a span of the prior four months.

Here are some tips on how to use the report:

- The report is sorted by 'gross' then by 'invoice date'. This way you can look at groups of 2 or more potential duplicate invoices by their gross figure. The Controller's Office would recommend that, depending on volume, you give stronger focus to vouchers over a certain dollar figure, say \$50.
- Ideally, you want to compare 'invoice number' and 'invoice date'. Most true duplicates will have some similarities. Usually the dates will be exact or very close. The invoice numbers will usually be similar too. However, as illustrated at a previous UBO meeting, there are some examples of duplicates, with no similarities. So, do not necessarily dismiss a potential duplicate because of lack of similarities.
- The major exception to this rule is utilities. Utilities will almost always have the same invoice number. Their discerning feature is that you will notice a trend in the monthly payments.
- Here is a list of the most common vendors with duplicate payments:
 - o Kmart
 - o UPS
 - o Fed-Ex
 - o Lowe's
 - o Burke Brothers
 - o Kinko's
 - o Any other vendor who sends follow up invoices (or statements) after the original receipt.
- **Important note:** The only way to absolutely verify that a duplicate payment has occurred is to physically compare the invoices. (You can use the invoice image feature in the Financial System if necessary)

Once you have verified that a duplicate payment has occurred here are some tips the Controller's Office recommends following:

- Ensure that a check was cut for both vouchers. It is possible that one of the vouchers is still open, and needs to be closed by voiding the transaction.
- If the check was cut, ensure it was cashed. To do this, pull up the voucher on the Financial System. On the 'Payments' tab, click on the 'Payment Inquiry' link. At the bottom you'll see a column indicating the check's status. If the check has been cut, but not cashed, contact Accounts Payable where the check may be cancelled.
- Use a monitoring tool such as Wolf reports to see if the charge is still on the account. It's possible that even if the invoices are duplicates, the issue was

corrected at some point. By looking at Wolf reports, you can see if a reversal charge has been administered, or if a refund for the overpayment has been received.

- If the charge has not been corrected, follow up with the vendor using the check number(s) as a reference to seek a refund or credit.
- If charge has been corrected (or reversed), ensure that the reversal or correction was accurate, and not simply JV'ed to another project/account.

The Controller's Office recommends that as the report is analyzed, all work and follow up be documented. This documentation may at some point be requested by an auditor, or be needed as a part of your reconciliation process.

Please be sure to put all credits/refunds back to the same project and account number as the duplicate was on. This uniformity will be especially important for future audit purposes, it is much easier to track corrections if they match the original charge.

If there are any questions or comments regarding any aspect of this process, you should contact Yvette Walker at 515-7203, or yvette_walker@ncsu.edu