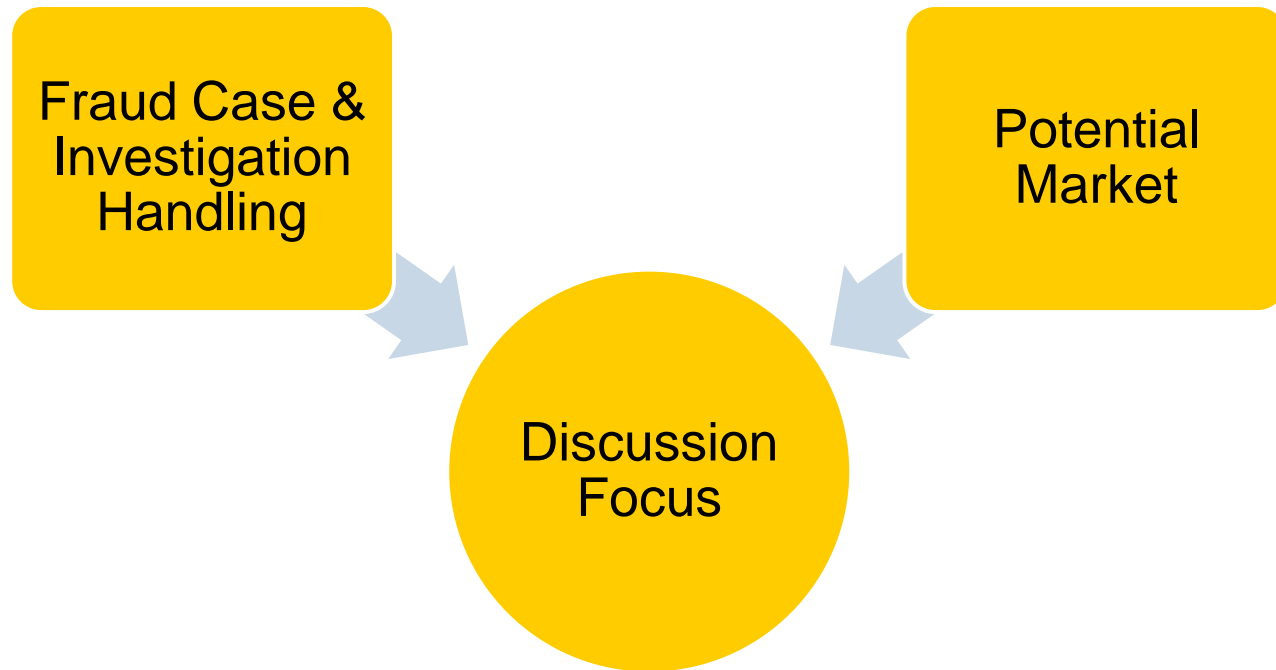


# BUSINESS CASE PRESENTATION

Bima Adystika Putra

# Discussion Focus

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# Fraud Case & Investigation Handling



# Case Background

- PT ABC that produced tissue and also a subsidiary of XYZ Group, a worldwide holding company in pulp and paper industry.
- The Mill Head of PT ABC reported to the Chief of XYZ Group that PT ABC found discrepancy in stock count over 250,000 pieces of tissue or equally to IDR 5 Bio.
- PT ABC unable to provide any documents that have discrepancy during picking and loading process until the goods had been delivered to customer

# Understand Business Process

## Finished Goods Storing Process

Tissue transferred from production



Warehouse



Stock List

## Sales Packing Process



Sales Order



Warehouse



Packing Slip



Picker

Picker will collect the tissue according what item and what number of bins should be collected from

## Loading Process



Picker



Delivery Order



Weight Scale  
Bridge



Weight Scale Check



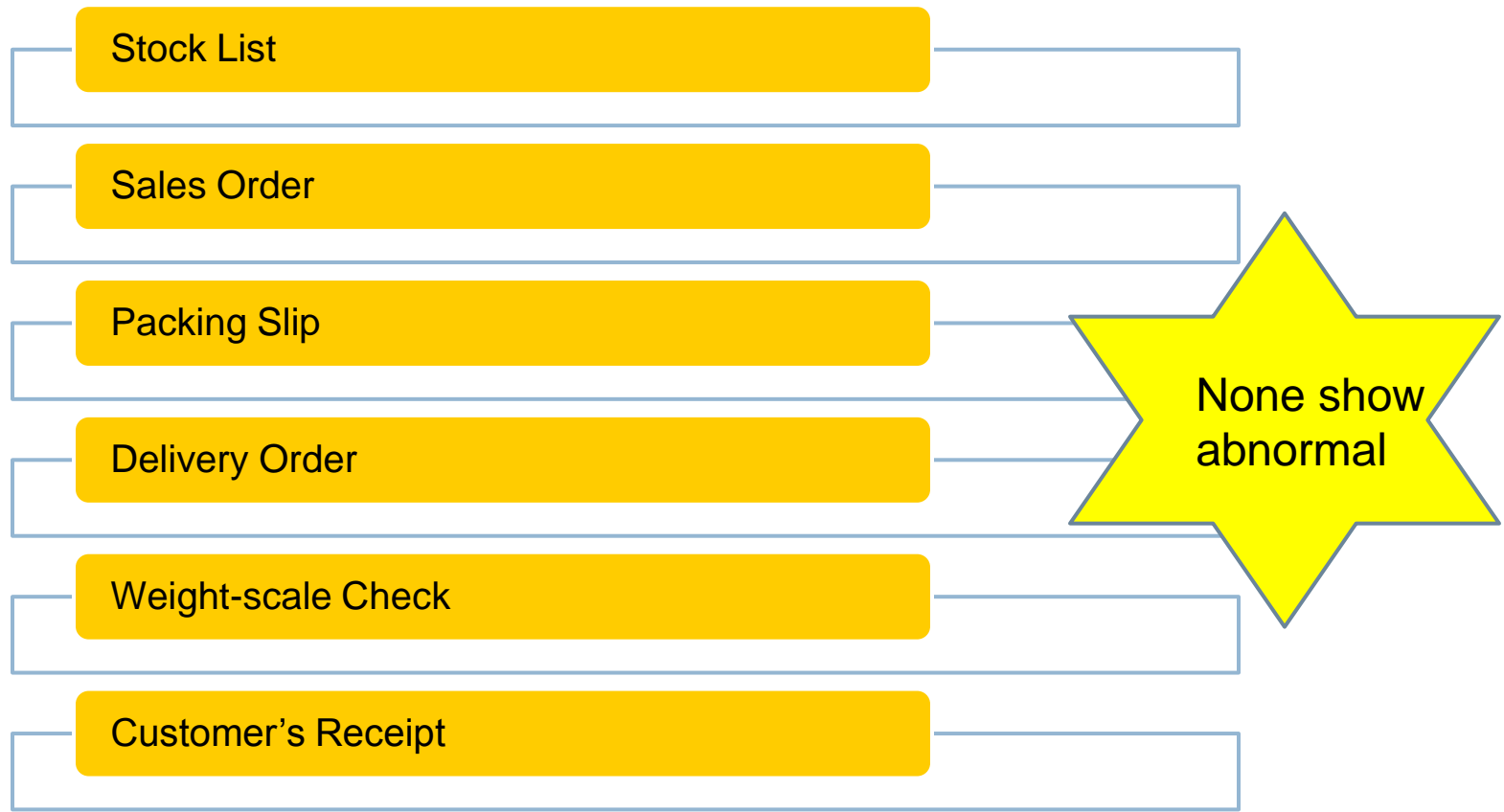
Warehouse



Customer Receipt

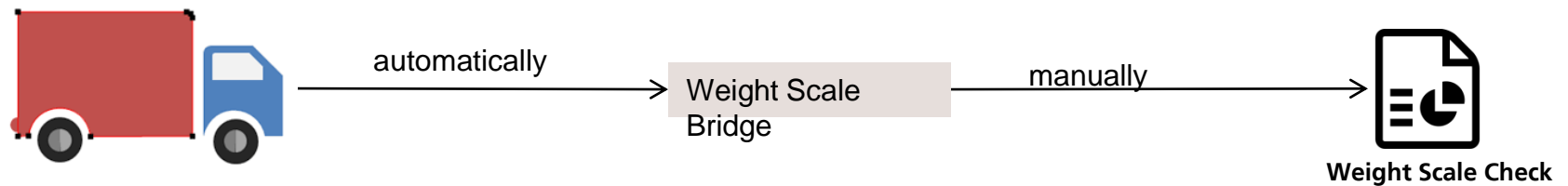
*Investigation Process*

# Review related documents



*Investigation Process*

# Observation on picking, loading and scaling process



**Weight Scale officer had to put manually into SAP system and generated Weight Scale Check Form**

*Investigation Process*

# Setting the bait in picking process

## *How?*

Put “Hot Item” in selected bin and covered by CCTV

Every Packing Slip Form never instructed to the selected bin

## *What's next*



Weight Scale  
Bridge

Captured the  
trucks at the front  
gate

Interviewed driver

*Investigation Process*



# Findings

22 employees had been colluded in this fraud

The picker load the tissue into trucks with the excess

Every truck carried the excess of 5-10 boxes tissue

Total loss calculated almost IDR 5 Bio

# Recommendations

Integrated the weight scale into SAP system

Implement one gate to enter and one gate to exit the warehouse

Use barcode on box and RFID in exit gate of warehouse

# Potential Market

*APP Sinarmas*

## Who'll be contacted

1. Chief of Corporate Risk Integrity
2. Head of Profit Protection & Fraud Risk

## What they need?

1. Fraud Investigation Case
2. Fraud Risk Assessment
3. Digital forensic on subject's hand phone
4. Supplier Due Diligence

Currently, APP Sinarmas has contract with one of Big Four which do not meet their expectation in doing assignment (#1 and #2), with the contract amount IDR 2 Bio per year

# Potential Market

*Banking*

Who'll be contacted

1. Anti Fraud Group Head
2. Head of Prevention and Detection

What they need?

1. Investigation Case Tracking
2. Design and Implementation of "whistleblowers hotline"