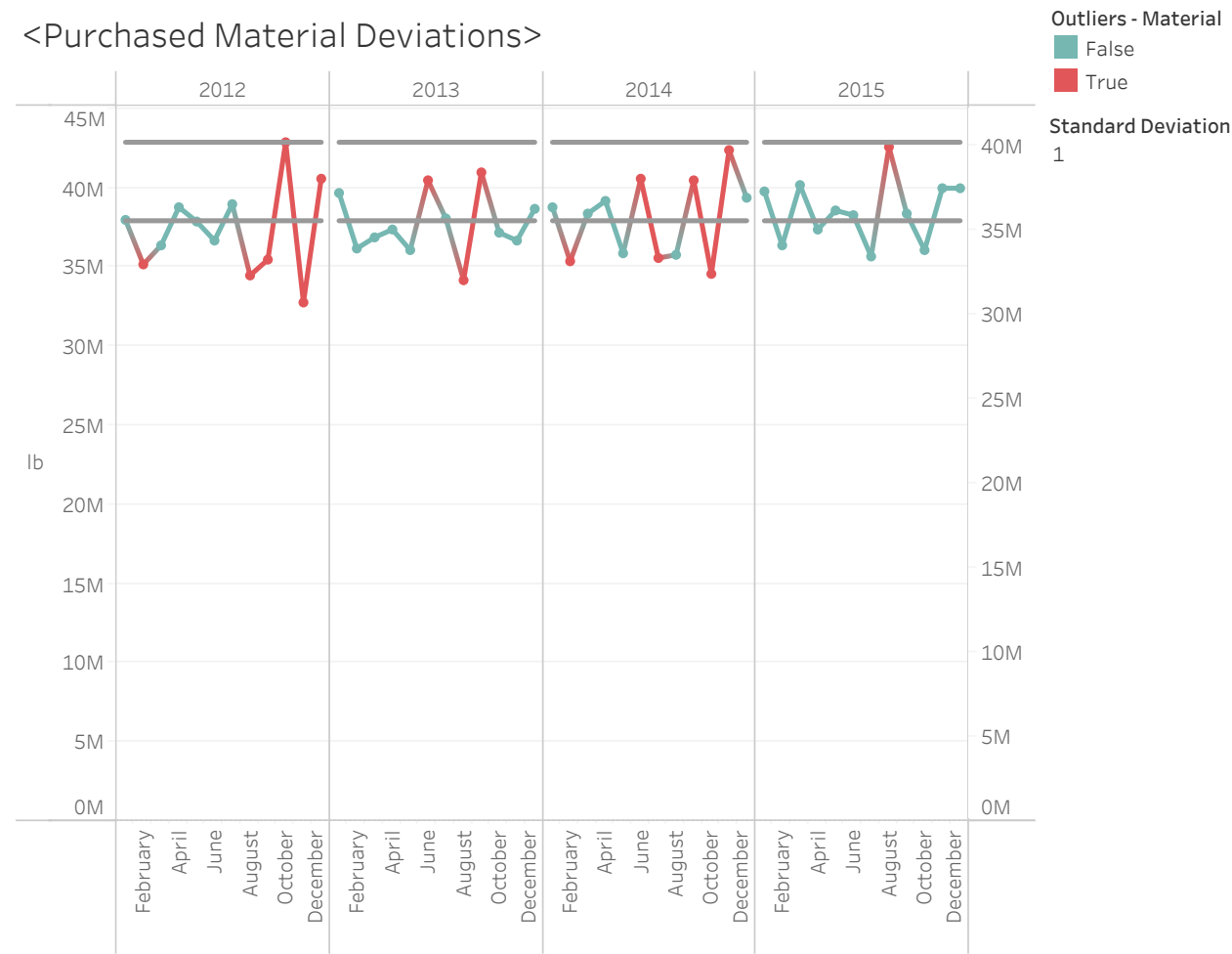


<Fraud Assessment>

From this chart, the range of units of purchased material seems normal.	Some product managers purchased much material from some suppliers while others might not buy a lot from some suppliers. It also seems normal.	The average units...
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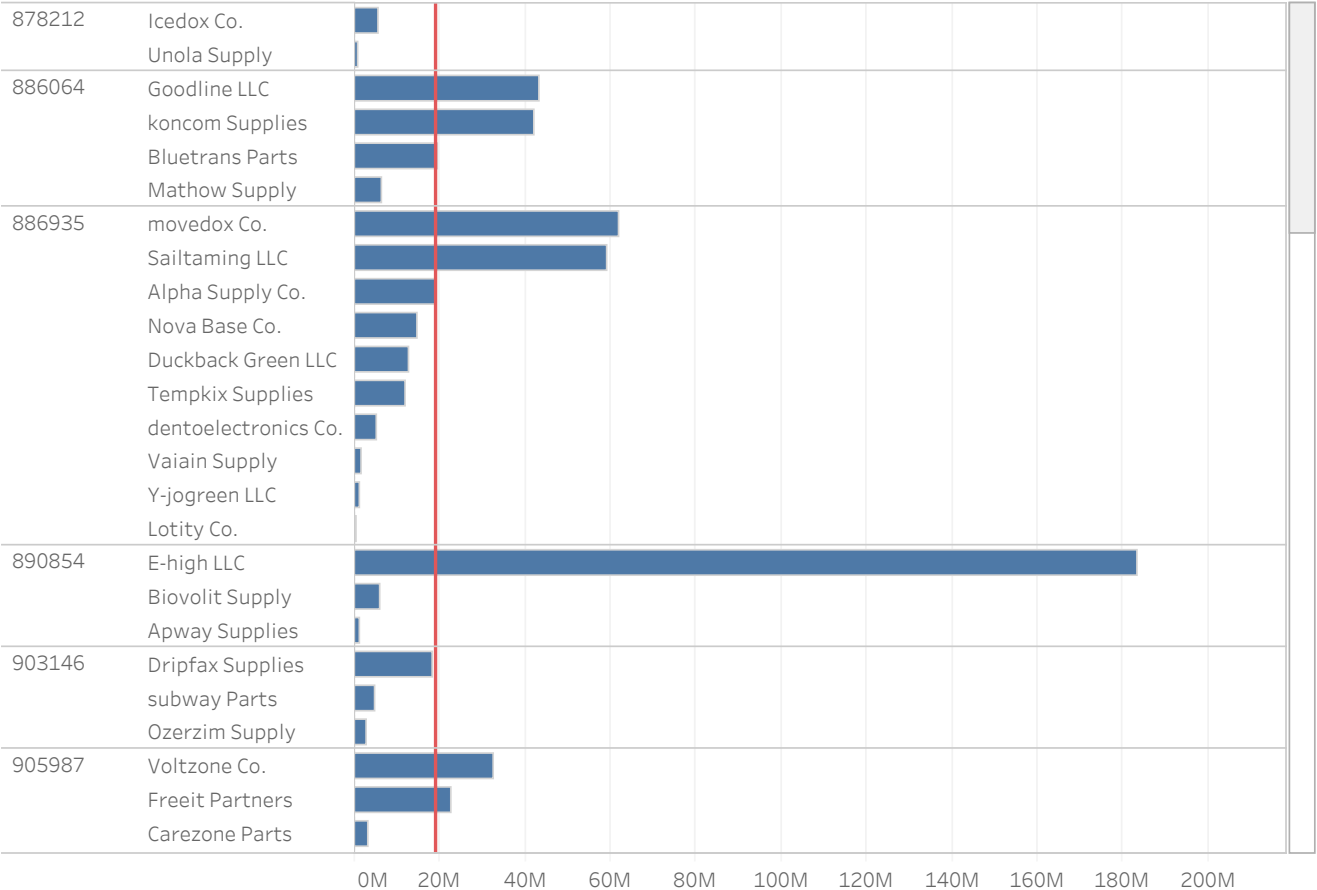
<Fraud Assessment>

From this chart, the range of units of purchased material seems normal.

Some product managers purchased much material from some suppliers while others might not buy a lot from some suppliers. It also seems normal.

The average unit price of purchased material and of average company mean do not have big differences.

<Suppliers - Product Managers - Purchase Total>



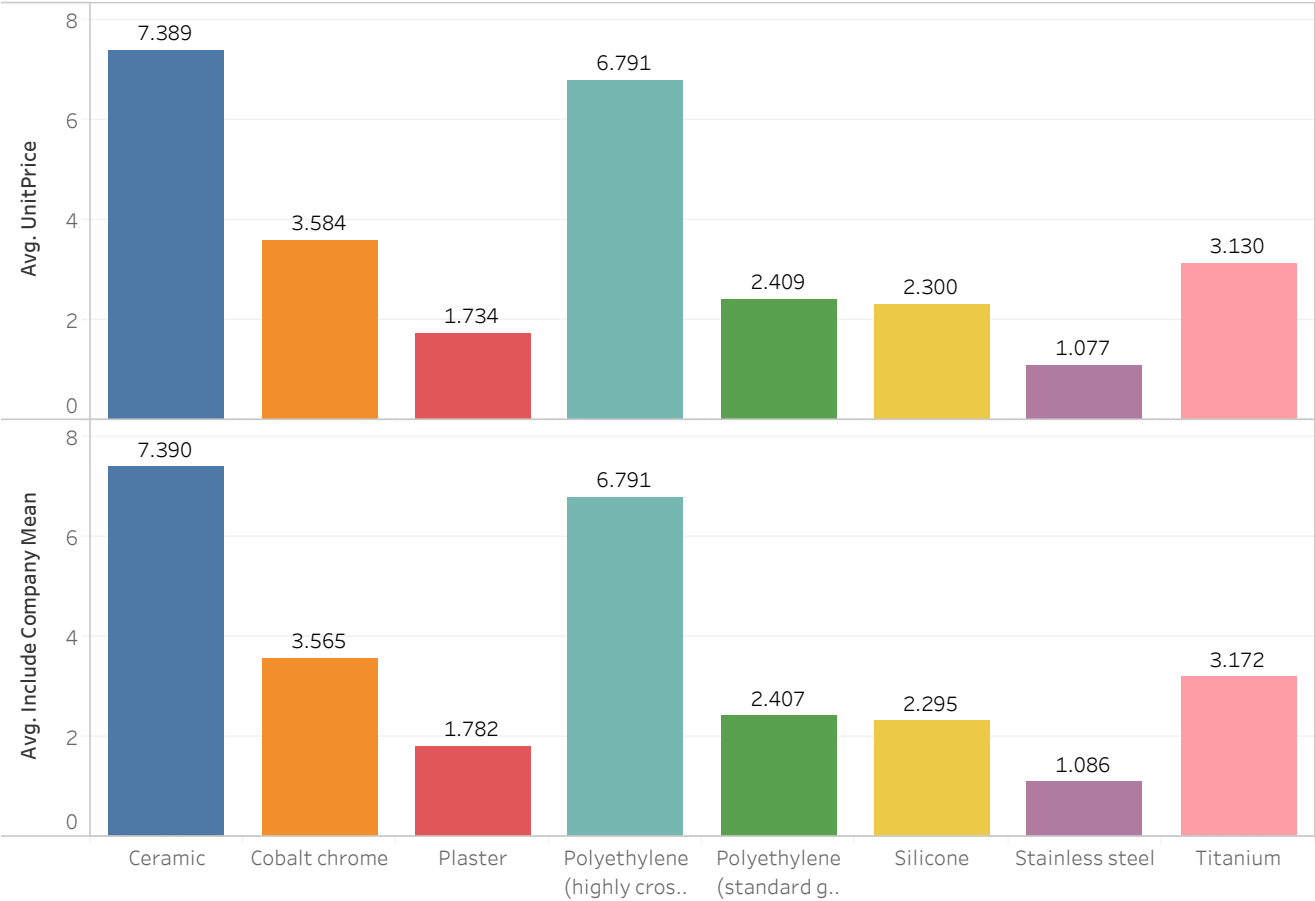
<Fraud Assessment>

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What's is abnormal? At the end of 2014 and the beginning of 2015, there was an inconsistency between Purchases & Sales. Purchases was decreasing while sales was increasin..

<Average Unitprice - Average Company Mean>

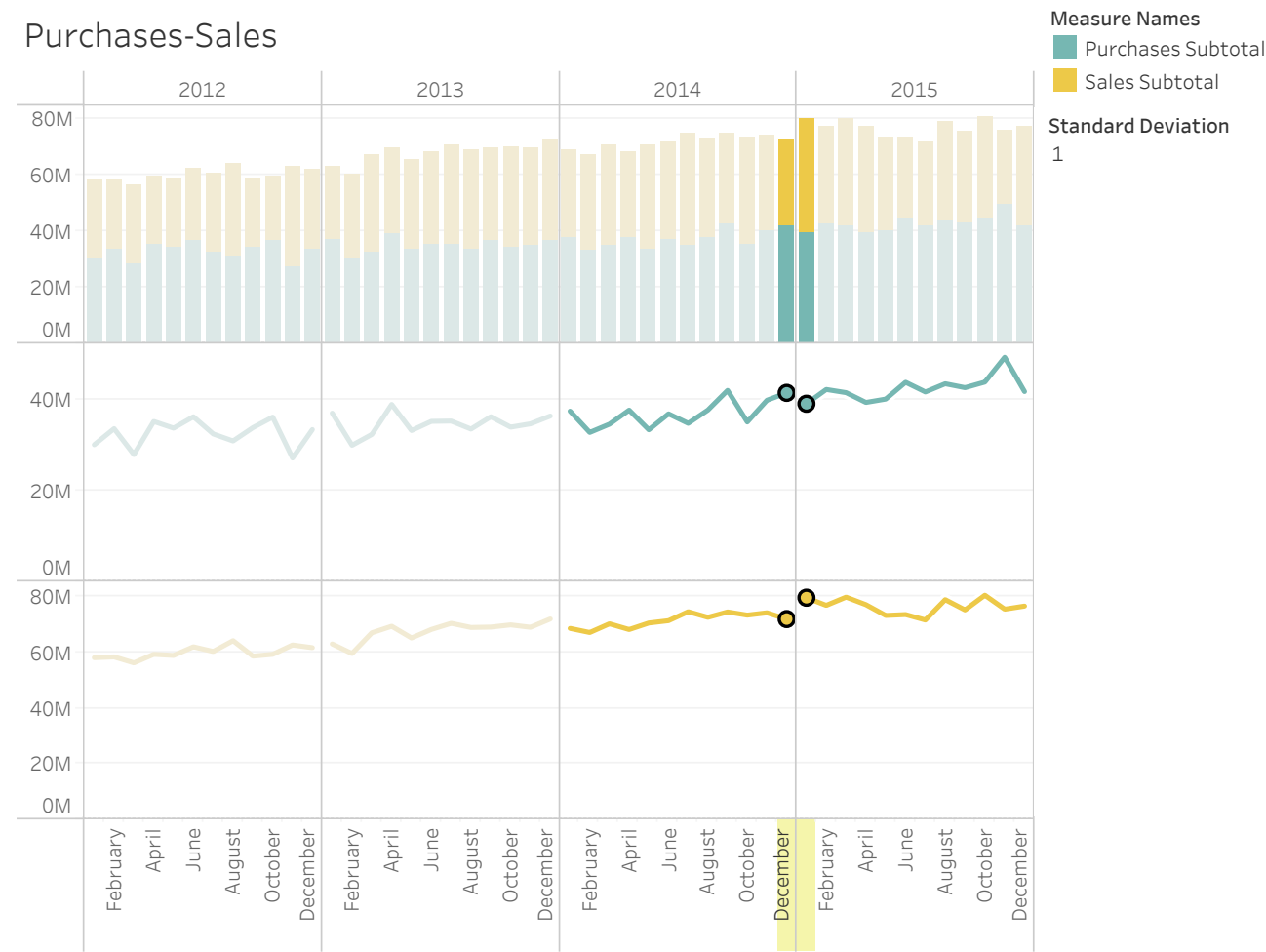


<Fraud Assessment>

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What’s is abnormal? At the end of 2014 and the beginning of 2015, there was an inconsistency between Purchases & Sales. Purchases was decreasing while sales was increasing at that time.

To zoom in of the purchase total, the number suddenly dropped after the end of 2014.



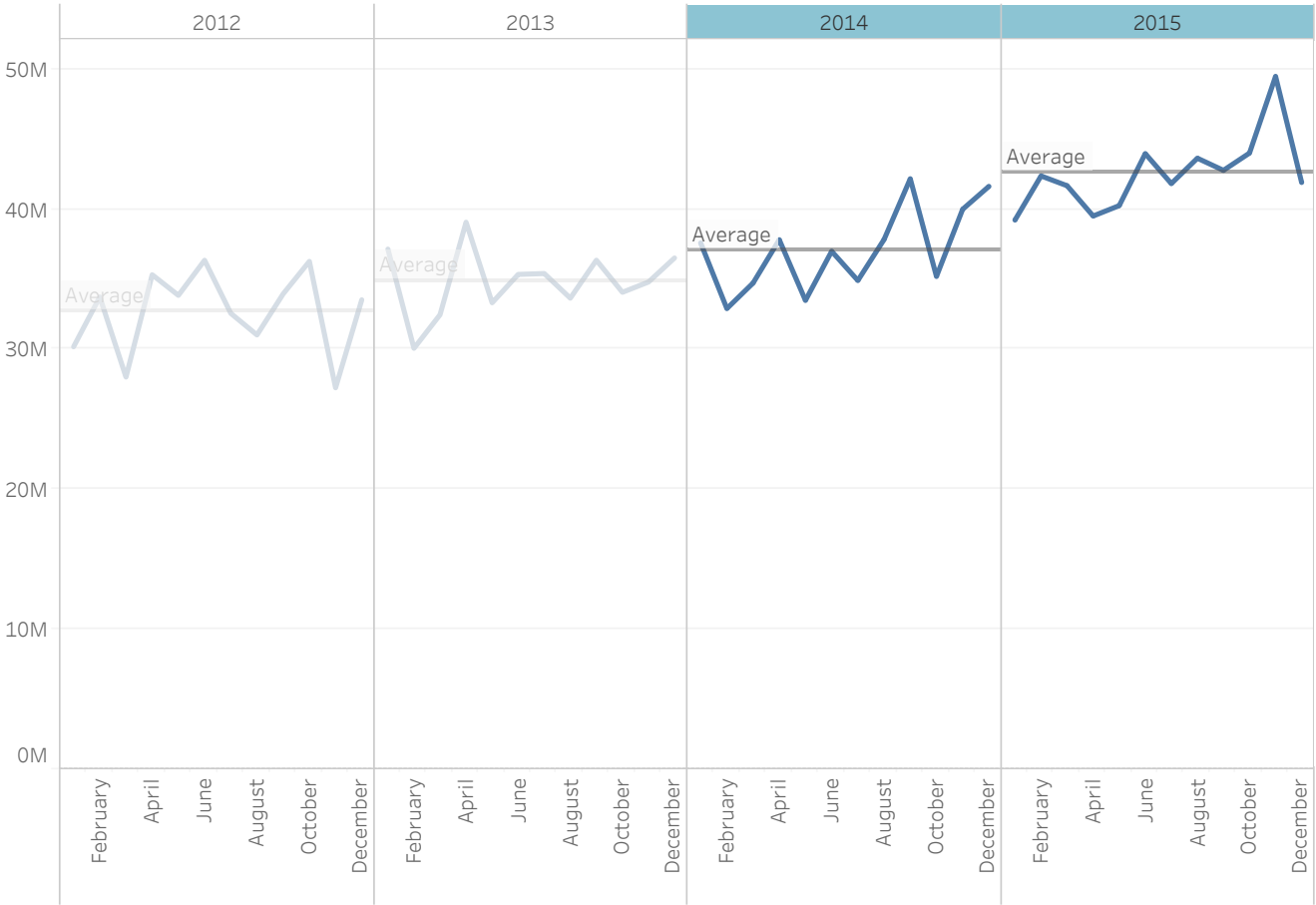
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However, we found product manager 886935 had a big jump between 2014 and 2015 for purchase total, and quantity, especially on purchase total.

Change in Purchases



<Fraud Assessment>

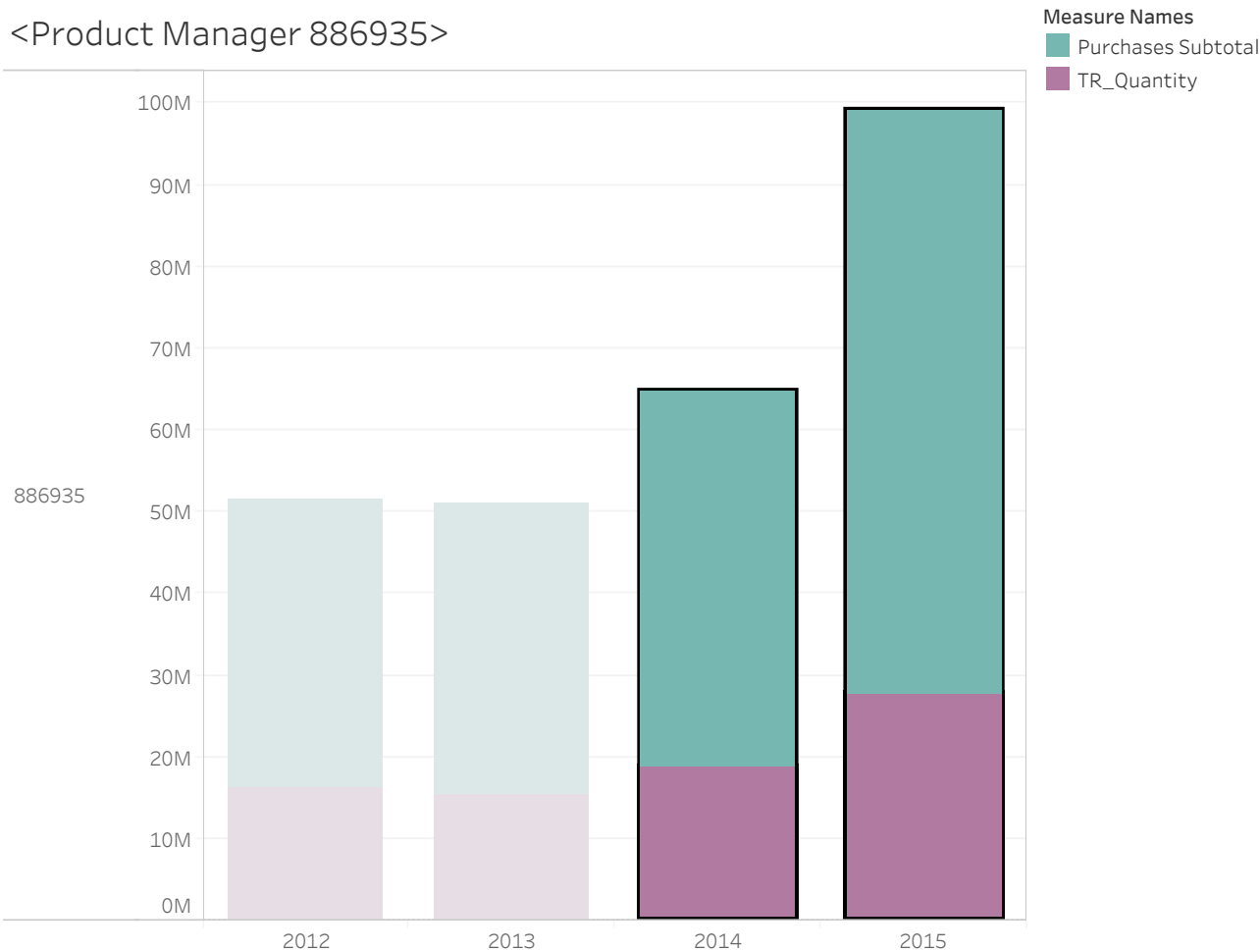
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There was a dramatical increase between August, 2014 and December, 2014 of product manager 886935's purchase records despite purchase total dropped after December, 2014.



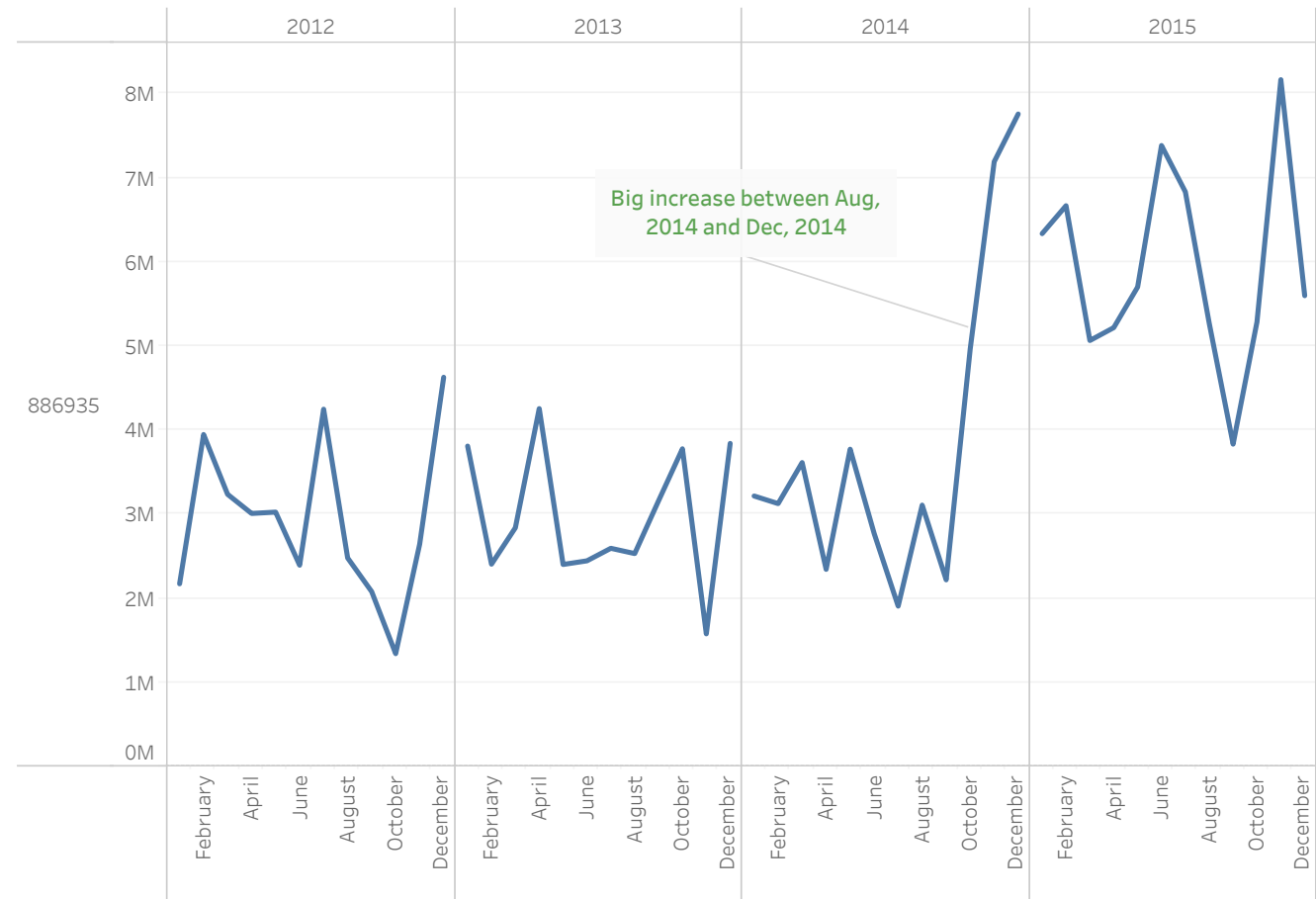
<Product Manager 886935>



<Fraud Assessment>

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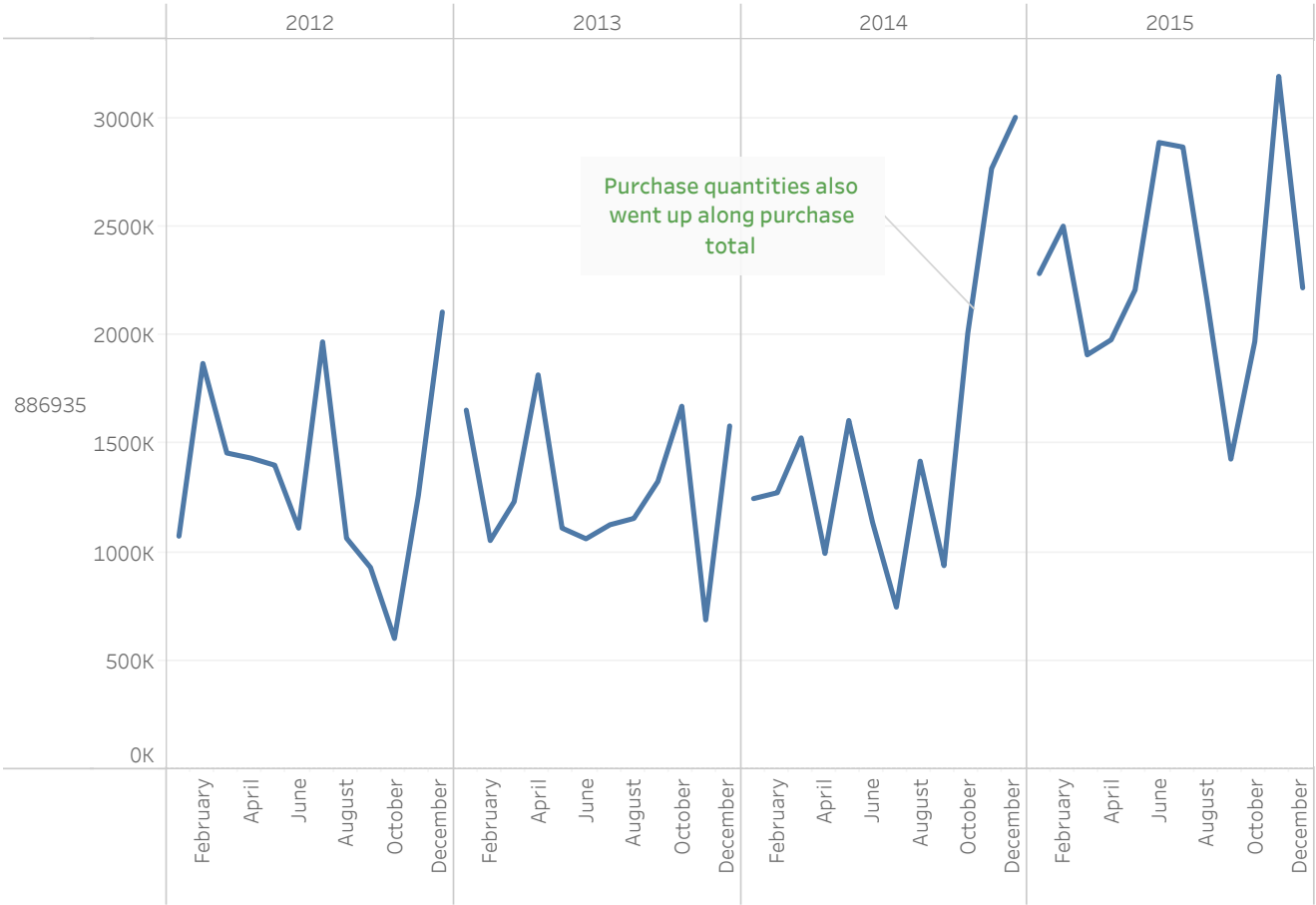
<Product Manager 886935 - Purchase Total>



<Fraud Assessment>

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<Product Manager 886935 - Purchase Quantity>



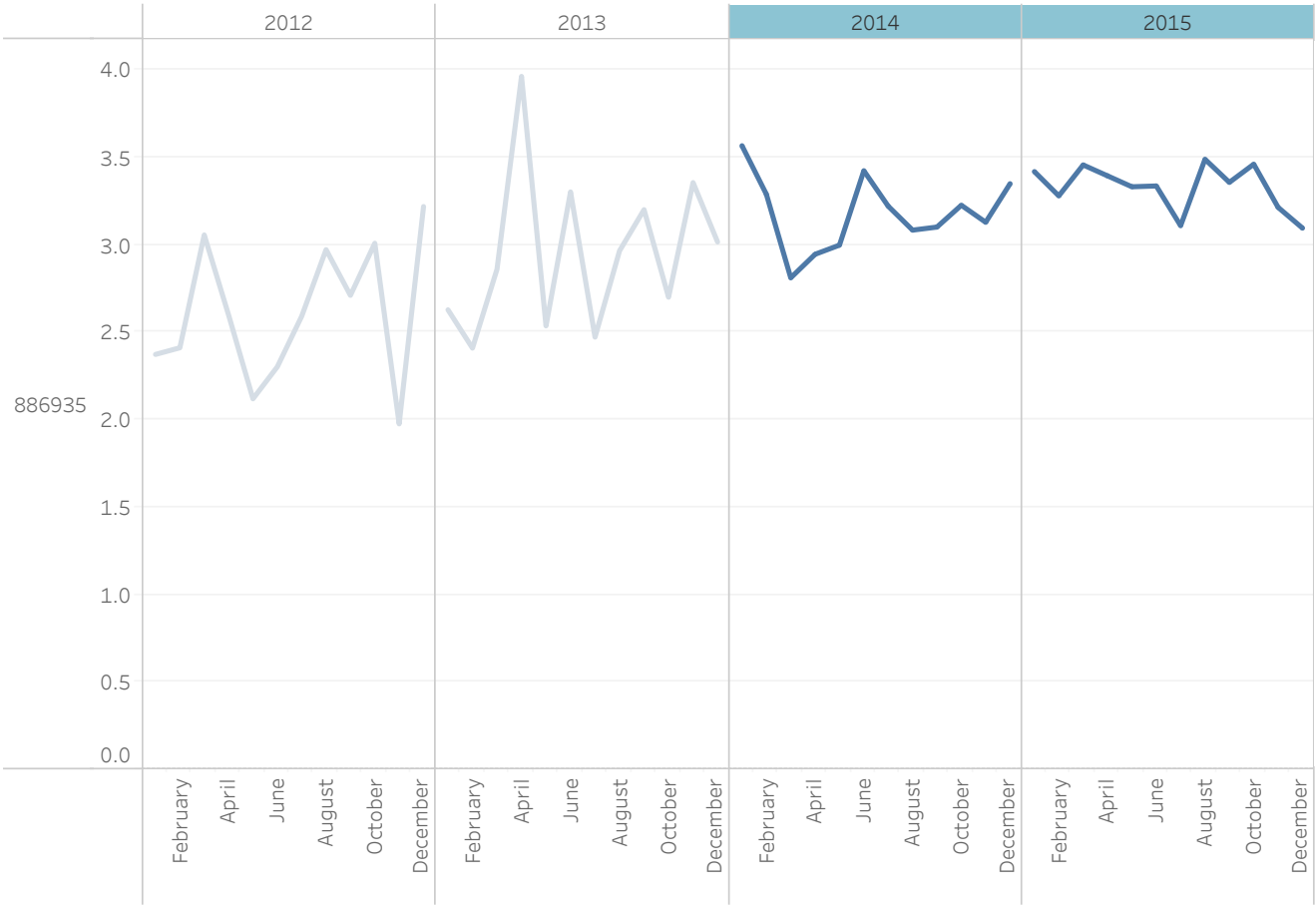
<Fraud Assessment>

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But in the same period, purchase unit price maintained modest changes.

There were 2 most suspicious suppliers in the list that product manager 886935 coordinated with.

<Product Manager 886935 - Purchase Unit Price>



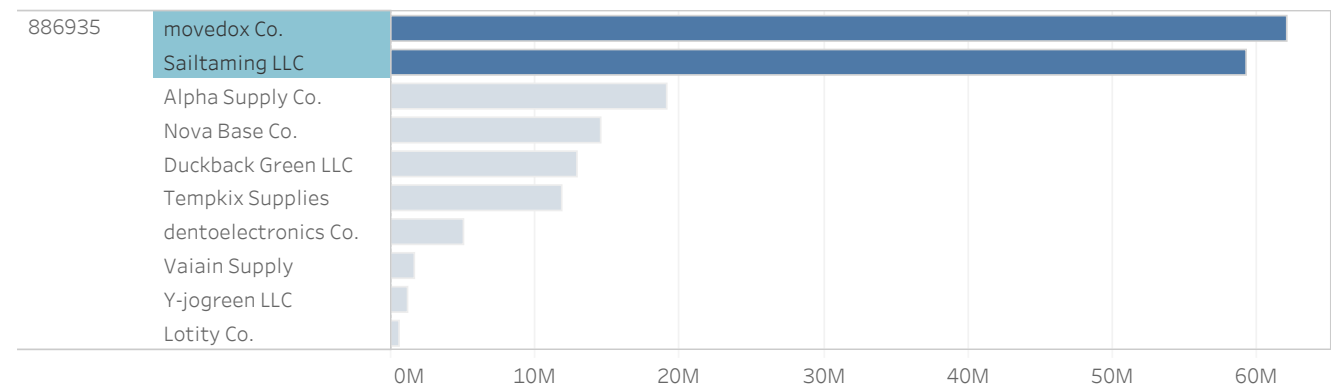
<Fraud Assessment>

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In 2012 and 2013, there was no purchased plaster by product manager 886935. As the manufacturing specification requires, every product need use both of plast..

<Product Manager 886935 - Suppliers>



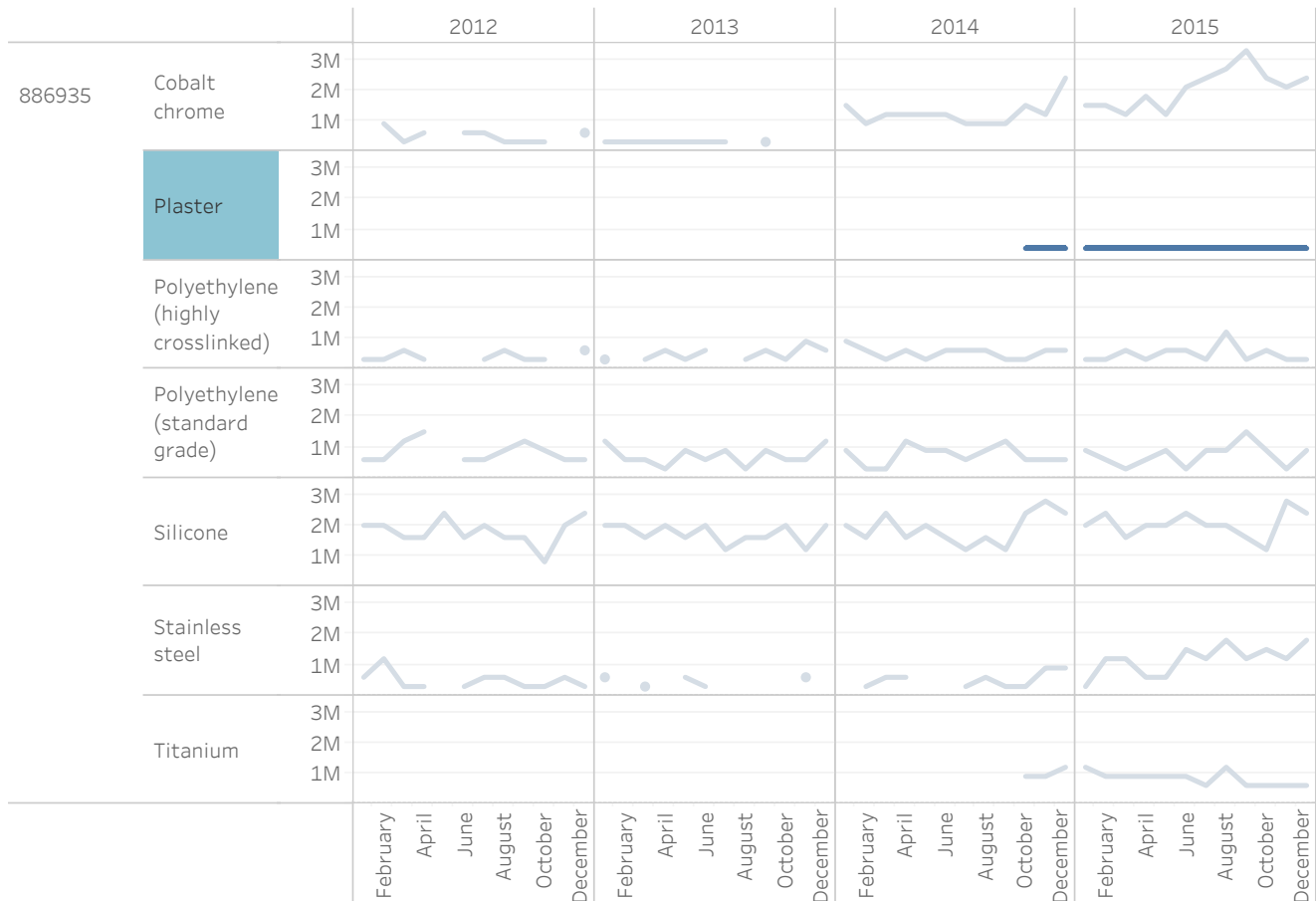
<Fraud Assessment>

There were 2 most suspicious suppliers in the list that product manager 886935 coordinated with.

In 2012 and 2013, there was no purchased plaster by product manager 886935. As the manufacturing specification requires, every product need use both of plaster and silicone. If 886935 ordered silicone, he or she should also order plaster.

To dig into details, 886935 did not buy plaster in 2012 and 2013 while he or she bought silicone from those suppliers in the below graph. Hence, there should be in-depth audit on pr..

<Change of Purchased Material by Product Manager 886935>



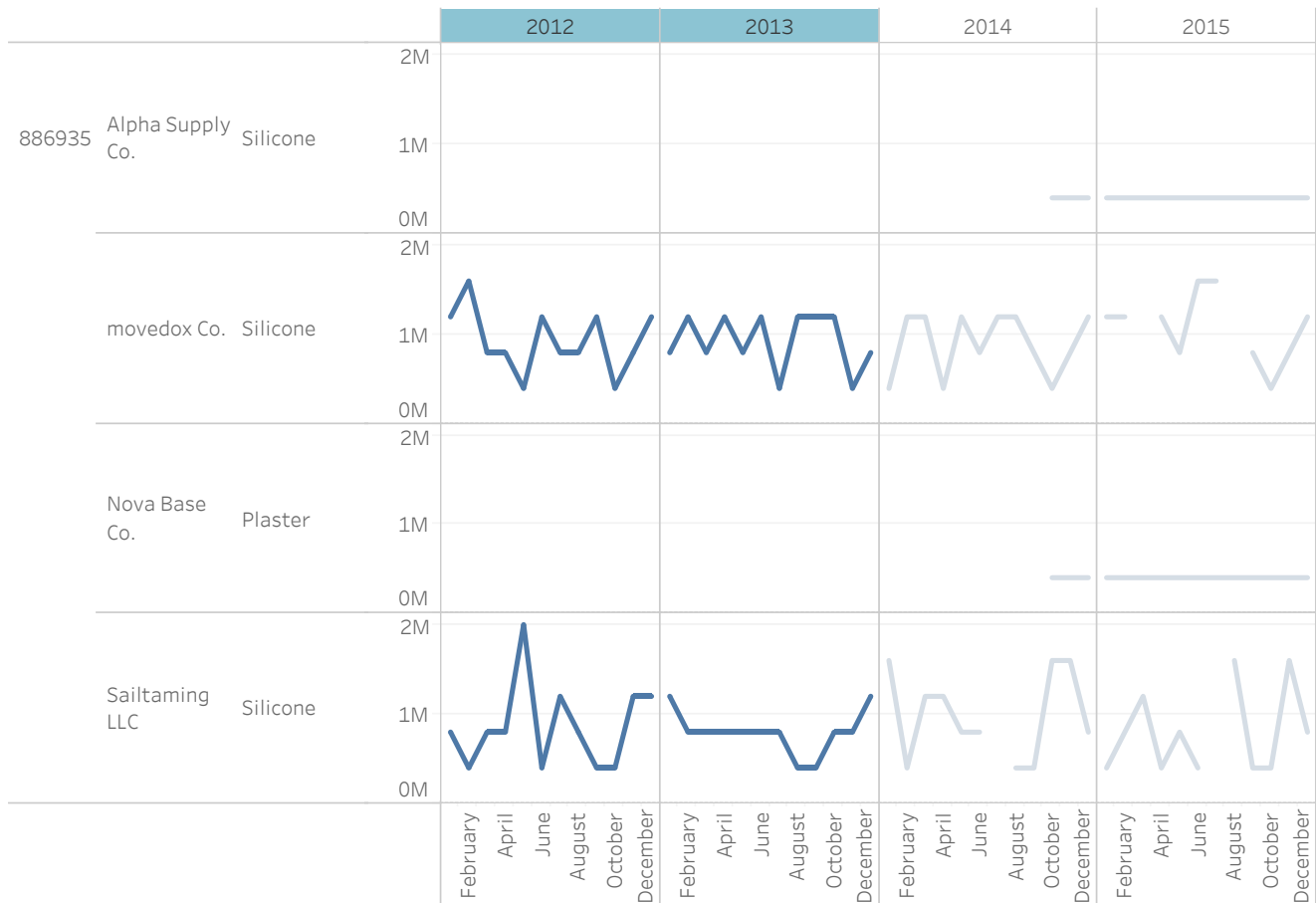
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Let's turn our focus to sales. It seems the range of units of products sales normal too.

<Product Manager 886935 - Suppliers - Plaster/Silicone>



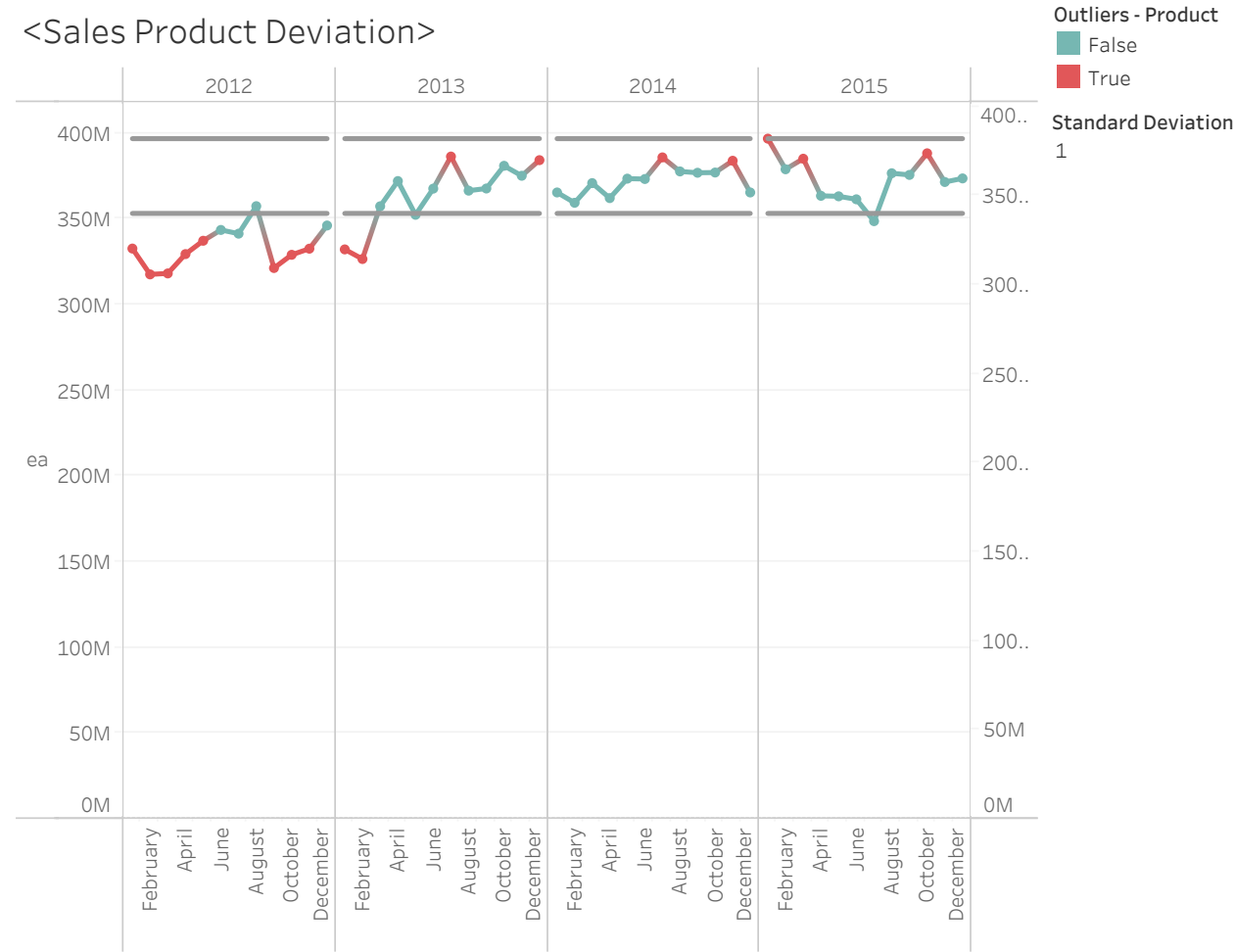
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Some customers bought many products while others did not buy a lot. From this graph we cannot find any suspicious point.

<Sales Product Deviation>



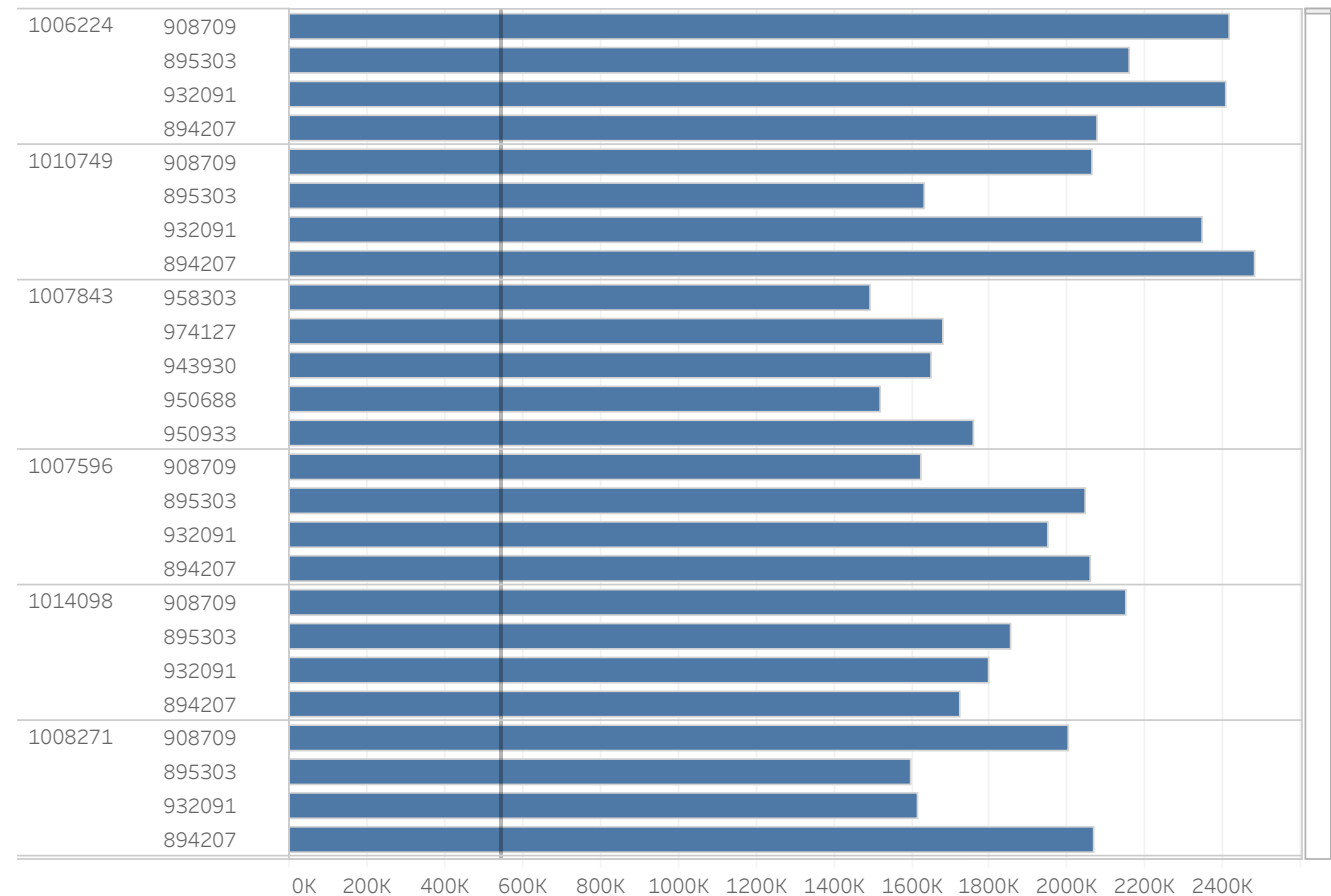
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Interestingly we see there was a big gap between the total sales in Dec, 2014 and in Jan, 2015.

<Customers - Sales Managers - Sales Total>



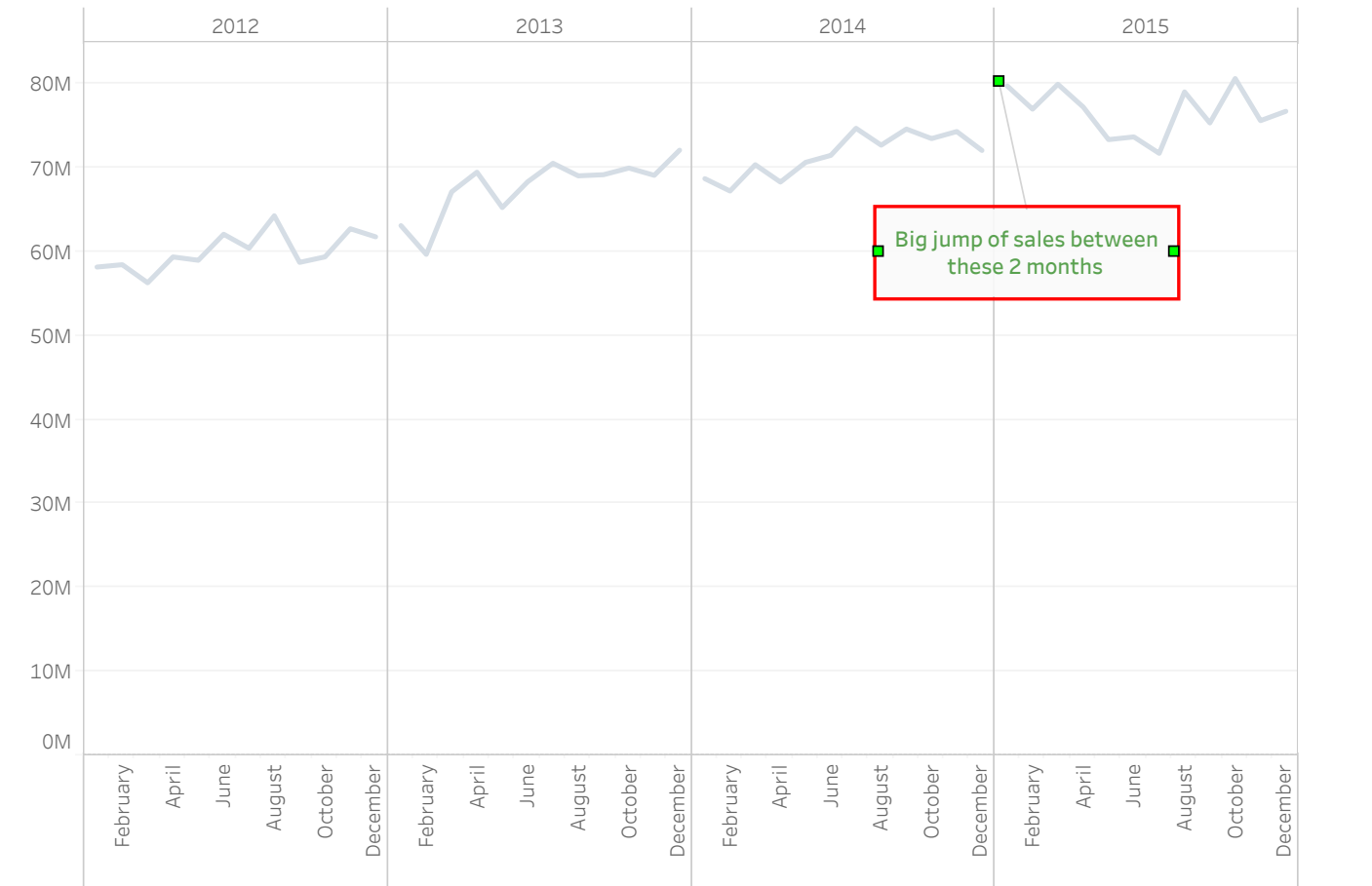
<Fraud Assessment>

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The most suspicious person was sales manager 929537 - He or she had a low sales of \$86,630,592 with a high return of \$2,881,401 totally.

Change in Sales



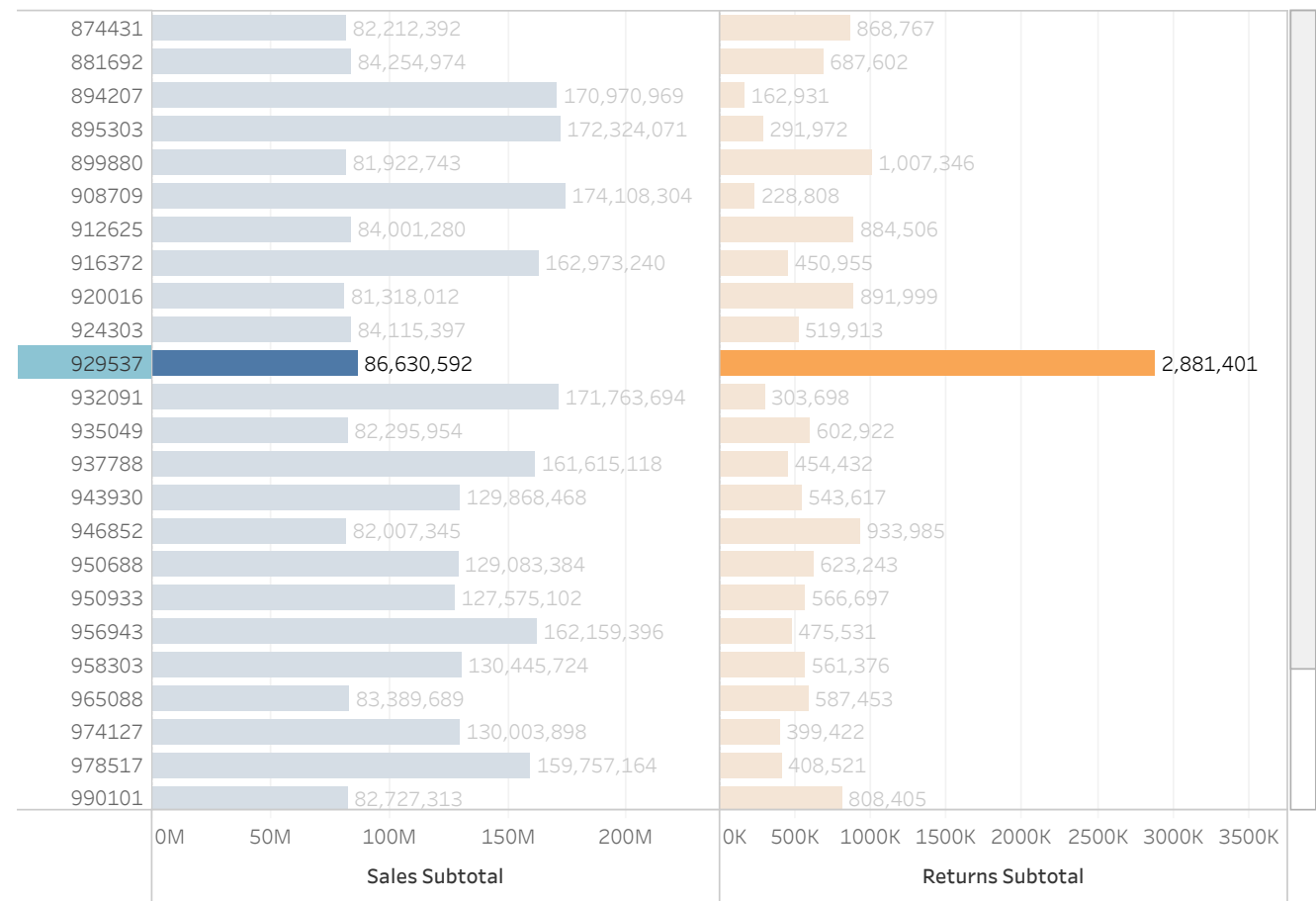
<Fraud Assessment>

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Sales>Returns



<Fraud Assessment>

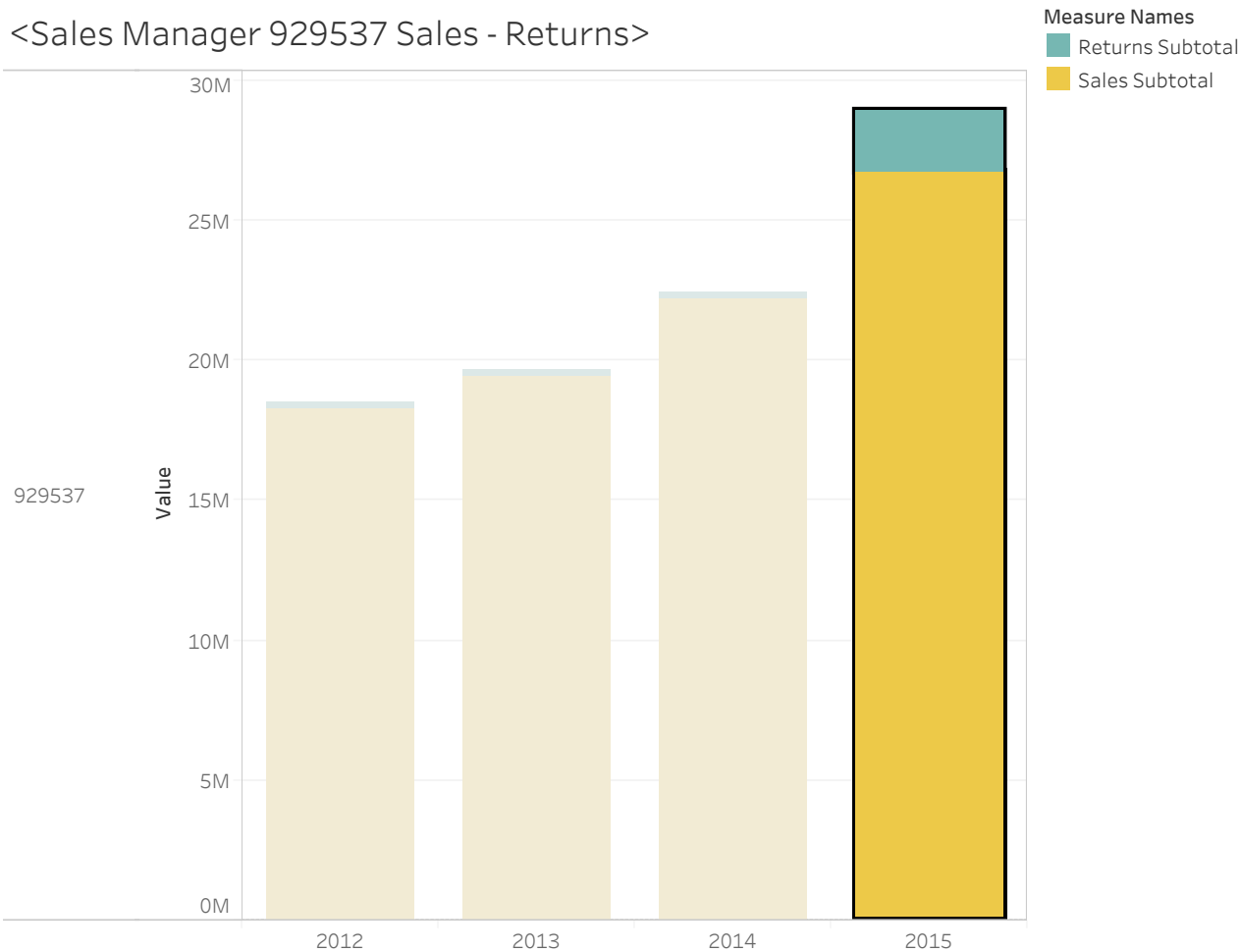
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Using another type of graph (Line chart) to give a more vivid demonstration of the 2015's return number from manager 929537



<Sales Manager 929537 Sales - Returns>



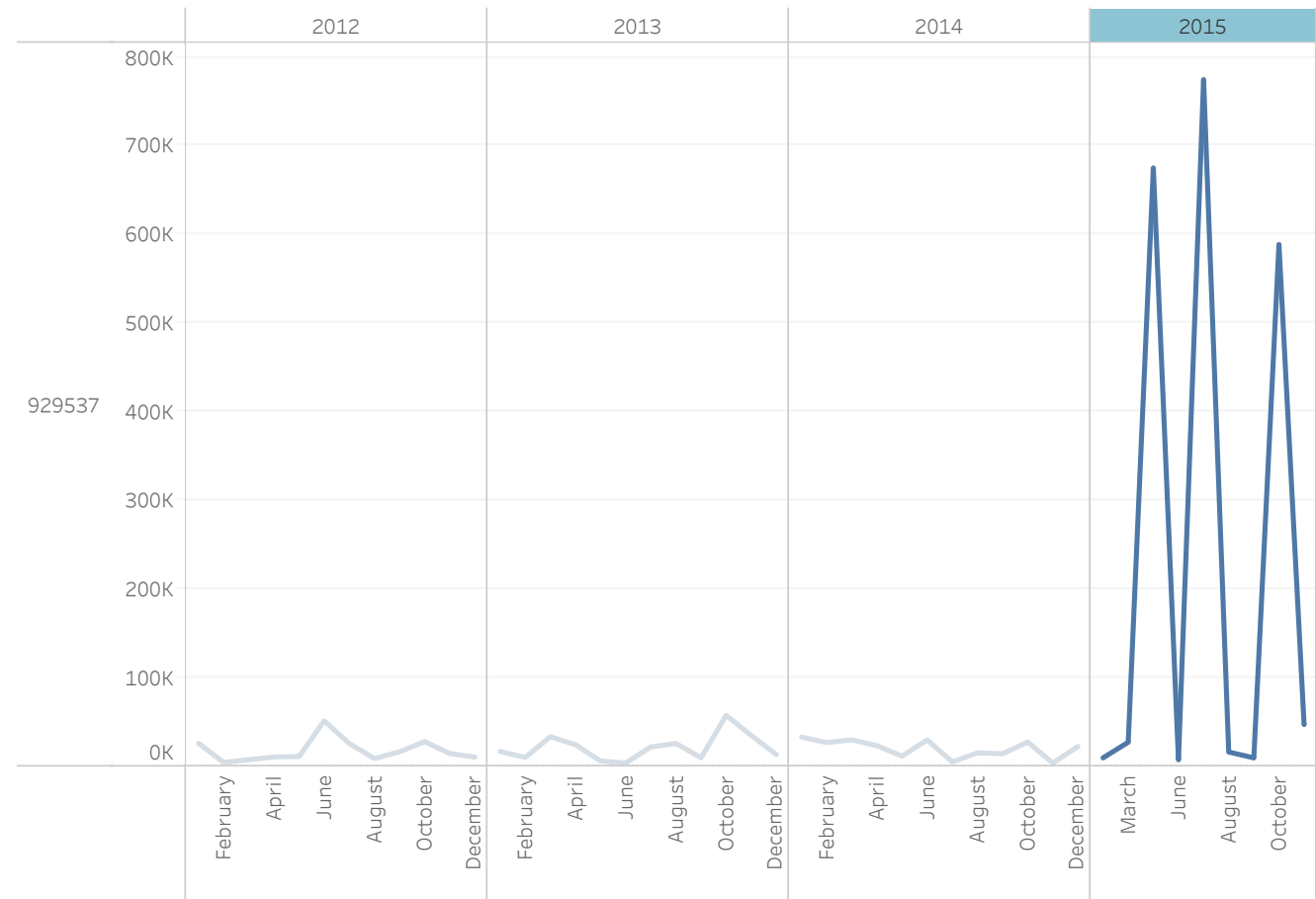
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Using another type of graph (Line chart) to give a more vivid demonstration of the 2015's return number from manager 929537

Impressively, the customer (Konzimdex Agcy.) had incredible return record coordinating with manager 929537.

<Sales Manager 929537 - Change in Returns>



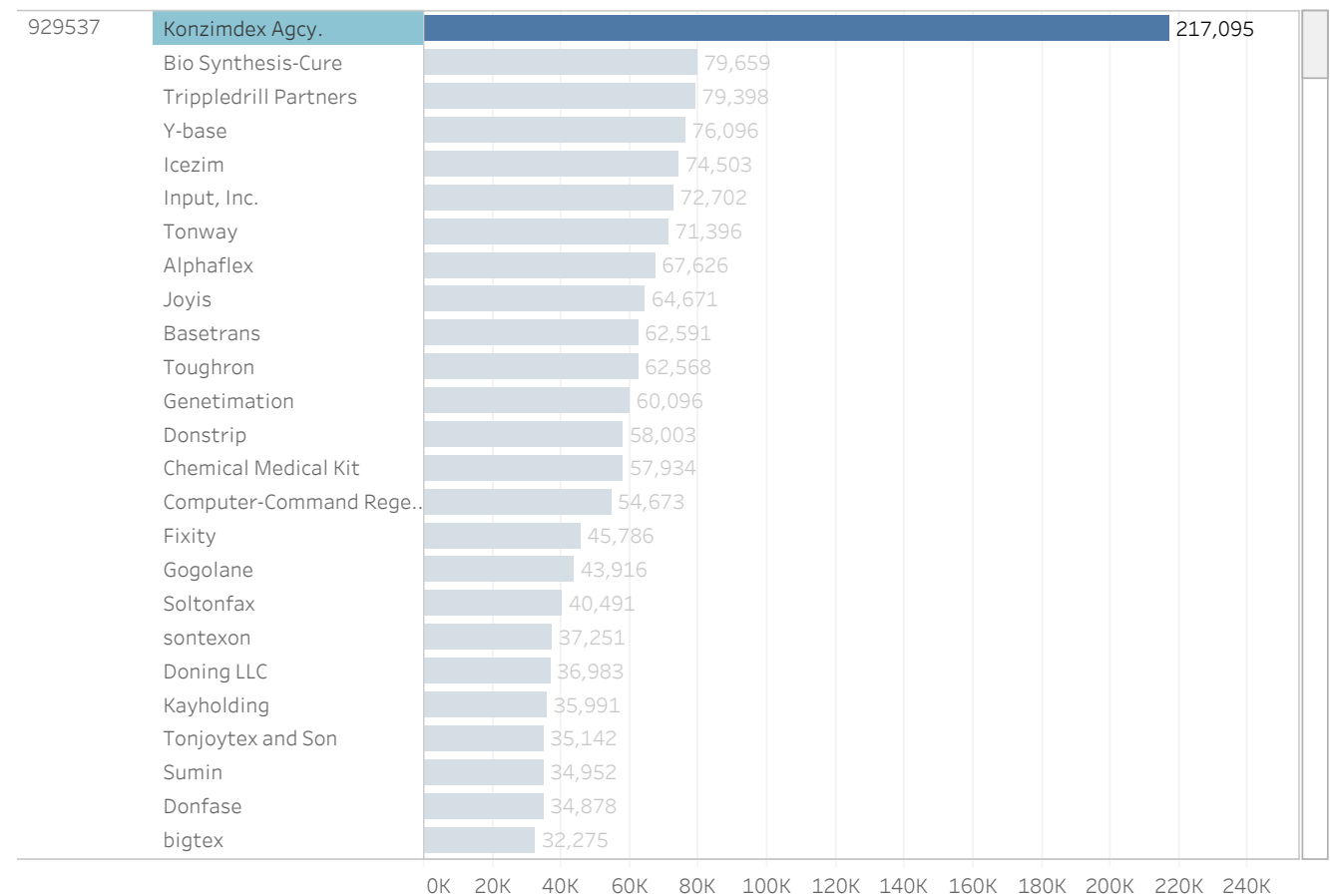
<Fraud Assessment>

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In April, 2015, customer Kon. Agcy. had a return of \$217,095 with manager 929537.

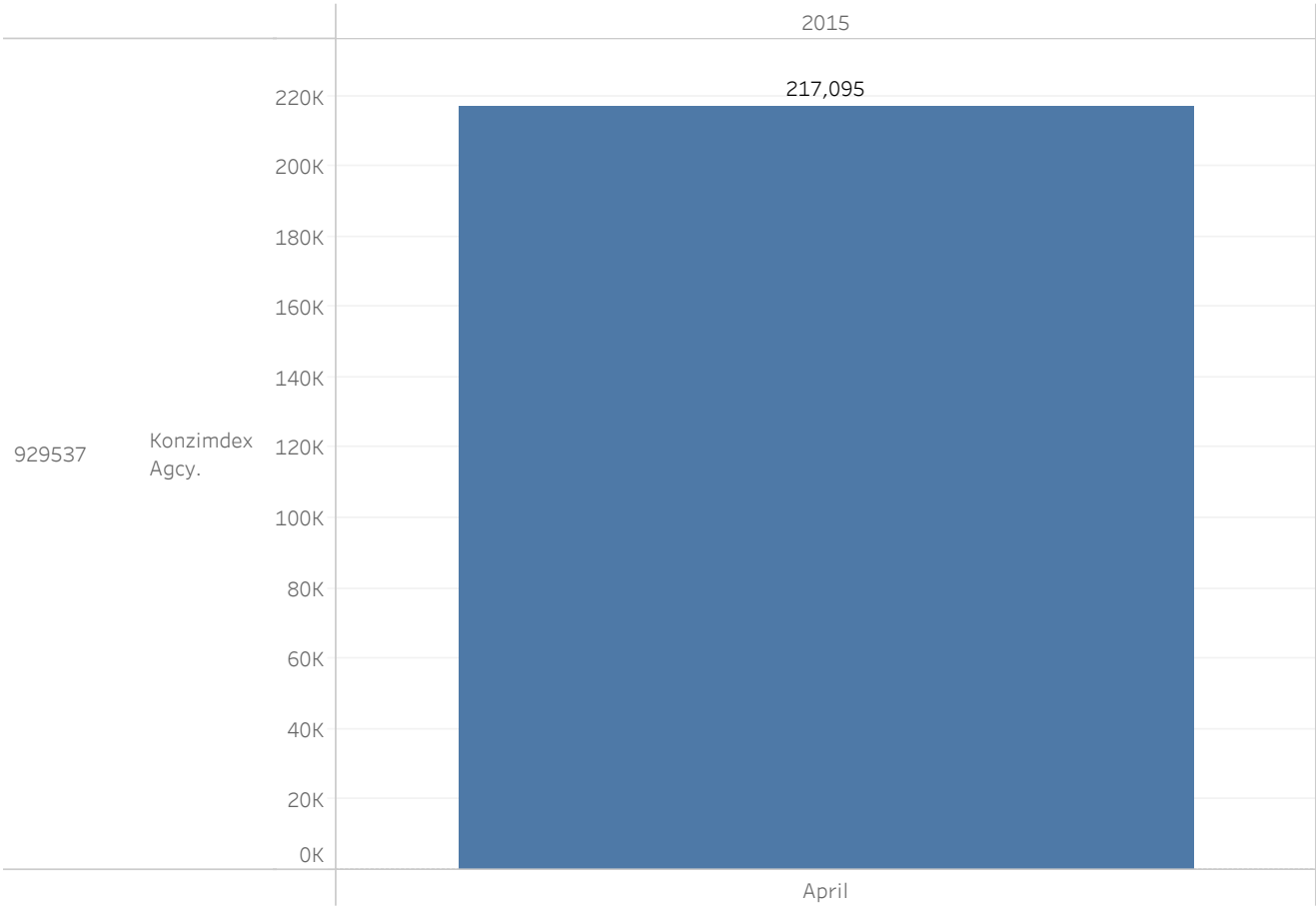
<Sales Manager 929537 - Customers Returns>



<Fraud Assessment>

Impressively, the customer (Konzimdex Agcy.) had incredible return record coordinating with manager 929537.	In April, 2015, customer Kon. Agcy. had a return of \$217,095 with manager 929537.	The range of changes for sales in 2015 from manager 929537 was so large.
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<Sales Manager 929537 - Returns of Customer Kon. Agcy. in 2015>



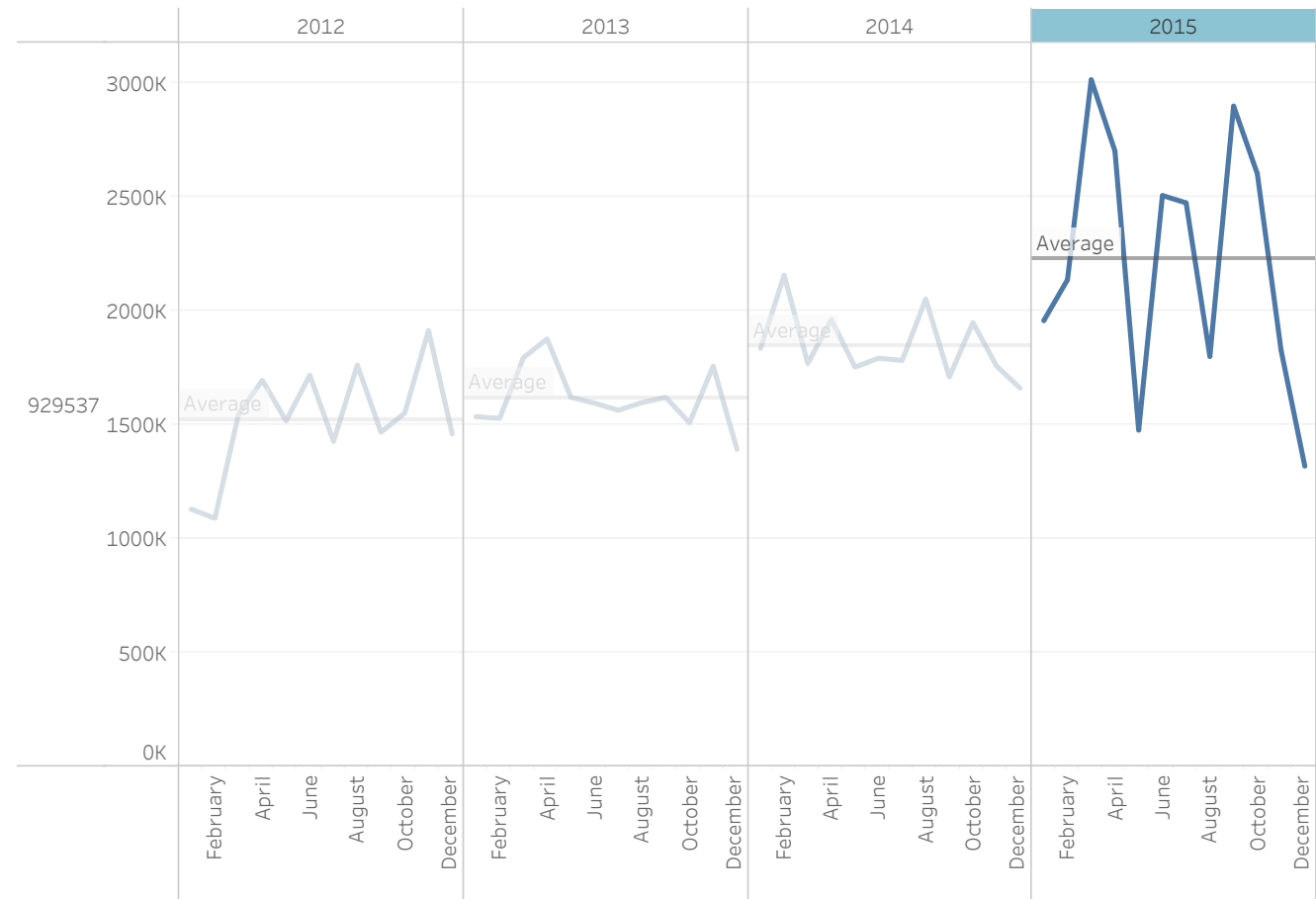
<Fraud Assessment>

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While the changes in 2015 had been neutralized by all the products from manager 929537.

<Sales Manager 929537 - Change in Sales>



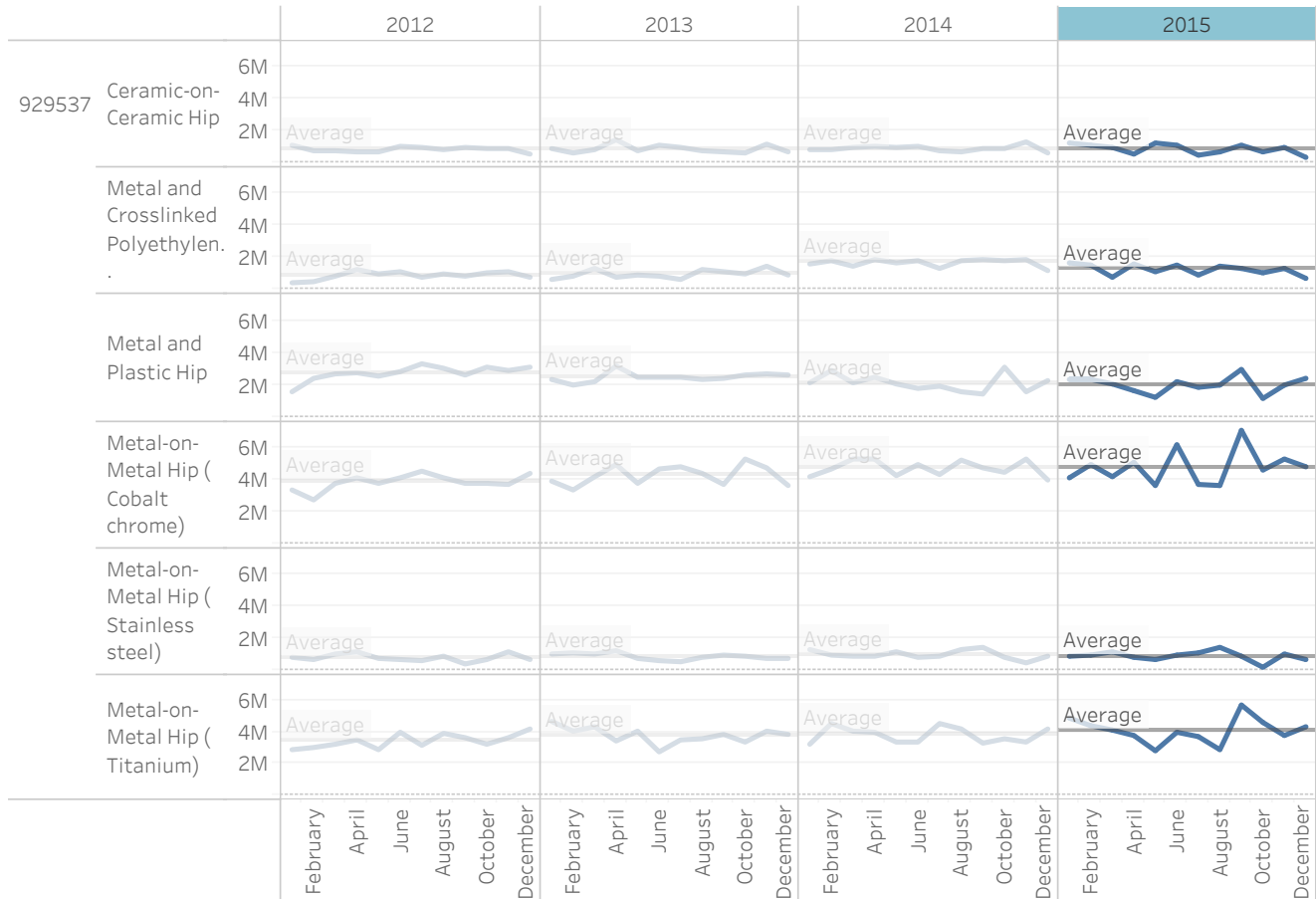
<Fraud Assessment>

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The near vertical line in 2015 triggers our curiosity that why the sales of manager 929537 with customer Konz. Agcy. could increase so drastic.

<Sales Manager 929537 - Change in Sales of Products>



<Fraud Assessment>

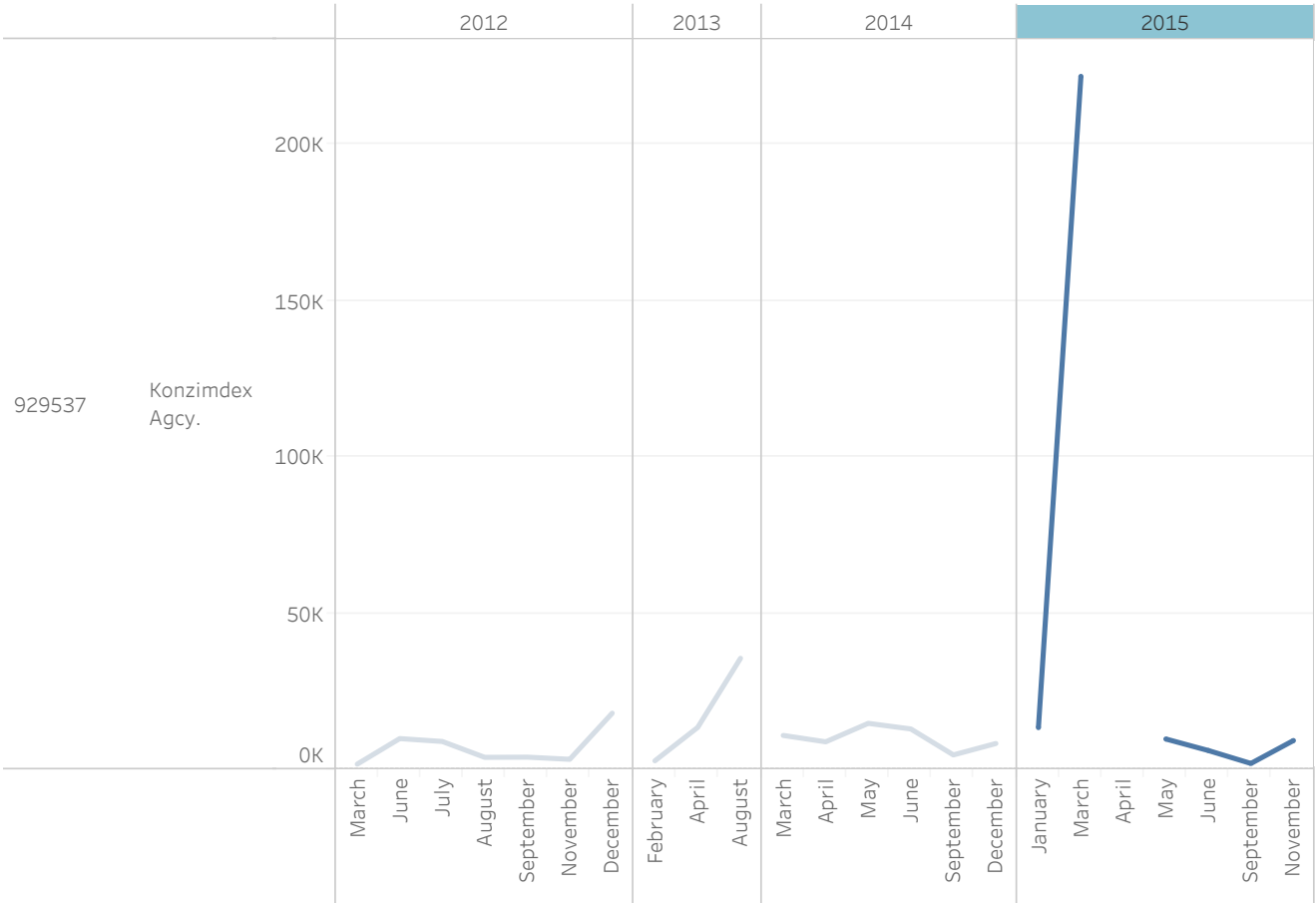
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<Sales Manager 929537 - Changes in Sales to Customer Konzimdex Agcy.>



<Fraud Assessment>

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<Sales Manager 929537 - Changes in Selling Price to Customer Konzimdex Agcy.>

