

# The Case of Comma

Help Comma and find as many fraudulent transactions as possible!

**Goal:**

Find as many possible fraudulent transactions as possible in the dataset and present your findings to the client

**Think about:**

- How would you commit fraud?
- What type of data do you have?
- How has fraud been committed at other companies?



Find more clues in the hand-out



Prepare a short presentation with your results

***Note that your audience is non-technical! Think about how you can present your findings in a clear manner.***

# Introducing the management of Comma



Diane Dot is the CEO of Comma and lives in Amsterdam with her partner, Louis Dot. They have a happy cat, who benefits from her partner's work at HappyCatFood.



Dean Delimiter is the CFO and lives in Eindhoven – in his opinion a way better option than Amsterdam. Before joining Comma, he worked at Extension.



Mia Minus is the CHR and lives with her family in Utrecht. She enjoys spending time with Patricia Plus, an old study friend who works at TechNow.

## THE CASE



Hi all,

Thank you for reaching out! As the CFO, I share your concerns regarding the rumors of fraud. To ensure accurate recording of transactions, we have implemented a comprehensive set of procedures and internal controls. Let me tell you a bit more about it.

At the forefront, we have established a stringent approval process with multiple levels of review and authorization. This ensures that every transaction undergoes thorough scrutiny before being recorded. Additionally, we have deployed advanced monitoring systems to identify any outliers within our dataset, enabling us to detect any potential irregularities. To bolster the security of our financial systems, we maintain a comprehensive log of login attempts. This log allows us to actively monitor and track any unauthorized access attempts or suspicious activities that may pose a risk. Furthermore, we have implemented a robust segregation of duties framework to prevent any single individual from having complete control over a transaction from start to finish. This division of responsibilities ensures an additional layer of oversight and reduces the likelihood of fraudulent activities.

By implementing these measures, we strive to maintain the highest level of integrity and transparency in our financial operations. Your assistance in investigating these rumors will be invaluable in safeguarding our organization's reputation and ensuring the accuracy of our financial records.

Dean Delimiter

## THE CASE



Hi all,

As the CHR of Company Comma, I am delighted to highlight the remarkable spirit and satisfaction among our employees. Our team is not only great, but they genuinely find joy in their work. The positive atmosphere is further nurtured through our annual bonus program, which rewards and motivates our dedicated individuals. It's heartwarming to witness the excitement and ambition that builds up during this time of the year. Additionally, our employees participate in a comprehensive training program that equips them with essential skills, including fraud prevention. Given the recent rumors of fraud, it comes as a surprise, considering the training our employees receive to identify and mitigate such risks. However, we take these rumors seriously and are committed to investigating them promptly. The well-being and trust of our employees and stakeholders remain our utmost priority.

Mia Minus

# Variable rewards at Comma

## Annual bonus

Comma offers an annual bonus program to reward its hardworking employees. Eligible employees who have been with the company for at least 12 months and have successfully met their performance objectives throughout the fiscal year are entitled to receive a bonus. This bonus is granted to employees after the fiscal year ends on August 31<sup>st</sup> and paid out in their September salary.

## Referral bonus

Comma rewards employees who have been with the company for five years with a retention bonus. To qualify, employees must have worked at least 60% of their scheduled time and received a positive performance review. This bonus serves as a gesture of appreciation and encourages long-term commitment to the company.



## Sales bonus

Comma operates a sales bonus program that acknowledges exceptional performance. To qualify for the bonus, sales team members must meet or surpass their sales targets by the end of the fiscal year, which falls on August 31<sup>st</sup>.

## Retention bonus

Comma's referral bonus program rewards employees who make successful candidate referrals. If the referred individual is hired, the employee receives a bonus of 800 euros for managerial positions and 500 euros for non-managerial roles. This program encourages employees to recommend qualified candidates, fostering a collaborative and engaged workforce.