

Company X Case Study - T&E Analysis

Methodology & Comments

1) Dashboard:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), UniqueAttendees (Measures by Ryan)

Measures: ExpenseAmountTotalPerEntry, UniqueAttendees

Why useful to audit team?: Dashboard with the selected dimensions allows the audit team to have an overview of T&E expenses and the number of unique attendees by month and by year. The additional drop down fields provided in the dashboard give the team the ability to dynamically filter the requirements based on their analysis requirement.

2) Cross Tab Report:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan)

Measures: ExpenseAmountTotalPerEntry

Why useful to audit team?: Cross Tab report with the selected dimensions allows the audit team to drill down into each category of expenses by month and by year. The additional drop down fields provided in the dashboard give the team the ability to dynamically filter the requirements and enables them full visibility of the transactions.

3) Charts:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan)

Measures: ExpenseAmountTotalPerEntry

Why useful to audit team?: Stacked column charts allows the team to focus on material T&E expenses which contributes ranking from the most to the least. It allows the audit team to focus on high risk area where most transaction take places.

4) Charts % expenses:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan)

Measures: ExpenseAmountTotalPerEntry

Why useful to audit team?: Similar to explanation from point 2, the charts shows the percentage of the category expenses to total T&E expenses. It allows the team to focus on high risk area where most transaction take places as well as for the audit team to set the material level.

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5) Waterfall Chart:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan)

Measures: ExpenseAmountTotalPerEntry

Why useful to audit team?: The report provides visually the variances between current and prior period. This chart can be use for querying huge fluctuations between periods.

6) Facet Chart (By Expenses):

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan)

Measures: ExpenseAmountTotalPerEntry, SmallMultiples - ExpenseType

Why useful to audit team?: The facet chart provides a stacked column chart for each category expenses by month and by year. This chart is useful to identify huge fluctuations between period as well as to identify abnormalities.

7) Facet Chart (By Payment Status):

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan)

Measures: ExpenseAmountTotalPerEntry, SmallMultiples - PaymentStatus

Why useful to audit team?: The facet chart provides a stacked column chart for each payment status by year. This chart is useful for identifying backlogs in the system. For example, there are noticeable claims from FY2017 to FY2019 which are not yet paid. The audit team needs to investigate whether these claims should be rejected or reverse out from the system.

8) Cross Tab Claim Rule#1:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), Unique Attendees

Measures: ExpenseAmountAllocated, UniqueAttendees

Filters: Product Meeting, Expense Type - Meals, Refreshments, Attendee Type

Why useful to audit team?: Exceptions will be reflected in the report for non compliance to the company policy T&E business rule #1. There are CNY 439K worth of transactions which requires investigation on non compliance. Are these non compliance material to the group?

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9) Cross Tab Claim Rule#2:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), Unique Attendees

Measures: ExpenseAmountTotalPerEntry

Filters: Cash, Blank comments

Why useful to audit team?: Exceptions will be reflected in the report for non compliance to the company policy T&E business rule #2. Spending more than CNY 300 should be paid by corporate card instead of cash and no comments for special cases will be reflected as exceptions in this report. There are CNY 10M worth of transactions which requires investigation for non compliance. Are these non compliance material to the group?

10) Cross Tab Claim Rule#3-1:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), Unique Attendees, Entrykey

Measures: UniqueAttendees, ExpenseAmountTotalPerEntry, Refreshcap

Filters: Expense Type - Business Meals Invitation (Breakfast/Lunch/Dinner)

Why useful to audit team?: Exceptions will be reflected in the report for non compliance to the company policy T&E business rule #3-1, up to RMB300/per person/meal. Exception will be reflected in the report. There are 4 transactions that are non compliance which requires investigation.

11) Cross Tab Claim Rule#3-2&3:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), Unique Attendees, Entrykey

Measures: UniqueAttendees, ExpenseAmountTotalPerEntry, Refreshcap

Filters: Expense Type - Business Meals Invitation (Breakfast/Lunch/Dinner)

Why useful to audit team?: Exceptions will be reflected in the report for non compliance to the company policy T&E business rule#3-2&3, up to RMB100/per person. There are 4 transactions that are non compliance which requires investigation.

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12) Cross Tab Claim Rule#3-4:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), Unique Attendees, Entrykey

Measures: UniqueAttendees, ExpenseAmountTotalPerEntry, Refreshcap

Filters: Expense Type - Events w/customer (symposium, congress) online meeting takeaway

Why useful to audit team?: Exceptions will be reflected in the report for non compliance to the company policy T&E business rule#3-4, the cap is 100 RMB/person/meal. The expense cap for each event is RMB 2,500. The report shows that claimants are in compliance with this rule.

13) Cross Tab Claim Rule#4:

Dimensions chosen: Months, Year, BU, Company Code, Expense Type, Event Type, Payment Type, Payment Status, Attendee Type, Classification (Grouping by Ryan), Unique Attendees, Entrykey

Measures: ExpenseAmountTotalPerEntry, Transportcap

Filters: Expense Type - Car service & Taxi

Why useful to audit team?: Exceptions will be reflected in the report for non compliance to the company policy T&E business rule#4, Ground Transportation expense, the expense reimbursed by employees should not exceed RMB 400 per car per trip. (Effective date: Jul 1st, 2020). The report shows that claimants are in compliance with this rule.

Other comments:

- a) Year 2200 in data set. Why system allow year so far ahead?
- b) Blank business unit in Year 2000 detected. Why system allow blank business unit allocation?
- c) Why year 2011 to 2015 data is missing?
- d) Why are there undefined expenses created? Will this be reclass?
- e) For the classification and grouping, should similar expenses be group together to have a clear view of the data?
- f) Why are there unpaid payment from FY2017 to FY2019? Disagree claims?
- g) Why are there blank internal orders?
- h) Why people start claiming take away meals since May even before the policy was approved in May and June 2020?
- i) Why are there blanks for attendees?

Company X - At one glance

Amount displayed in CNY

Months

▼

All

▼

Year

▼

2020

▼

BU

▼

All

▼

CompanyCode

▼

All

▼

ExpenseType

▼

All

▼

EventType

▼

All

▼

PaymentType

▼

All

▼

PaymentStatus

▼

All

▼

AttendeeType

▼

All

▼

Total T&E Expenses

346.76M

ExpenseAmountTotalperEntry

Total Unique Attendees

317.92K

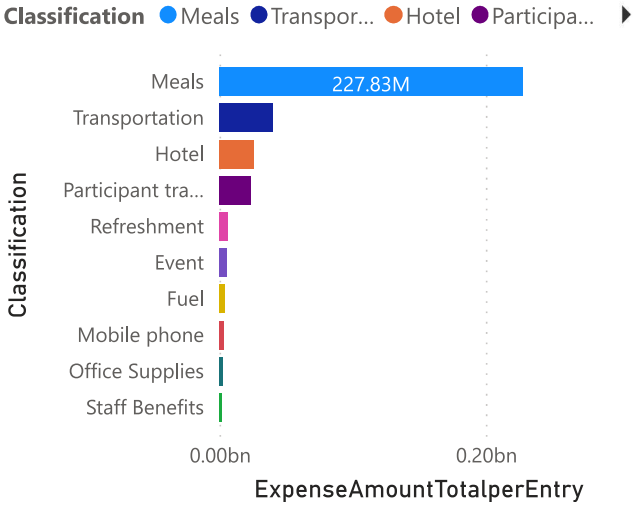
Count of Unique Attendees

Average Expenses per Unique Attendees

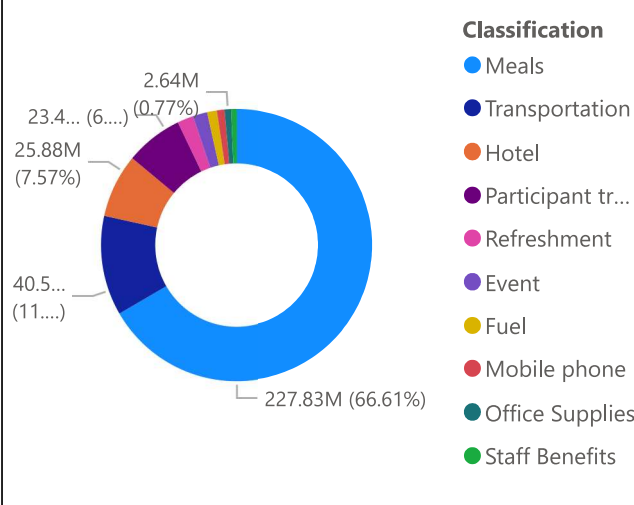
1.09K

Expense per Unique Attendees

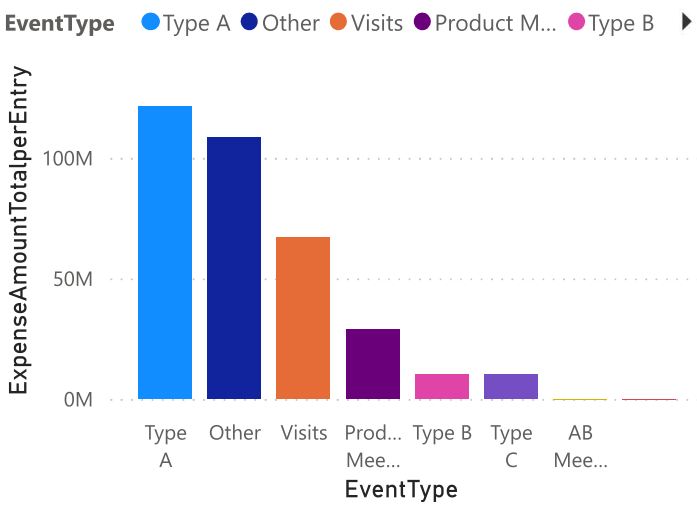
Top 10 T&E Expenses by Categories



Top 10 T&E Expenses by Categories



Expense by Event Type



Amount displayed in CNY

Months

Year

BU

CompanyCode

ExpenseType

EventType

All

2020

All

All

All

All

PaymentType

PaymentStatus

AttendeeType

All

All

All

[illegible]

Company X - Stacked columns chart on overall T&E spend analysis on HCPs

Amount displayed in CNY

Months

▼

All

▼

Year

▼

2020

▼

BU

▼

All

▼

CompanyCode

▼

All

▼

ExpenseType

▼

All

▼

EventType

▼

All

▼

PaymentType

▼

All

▼

PaymentStatus

▼

All

▼

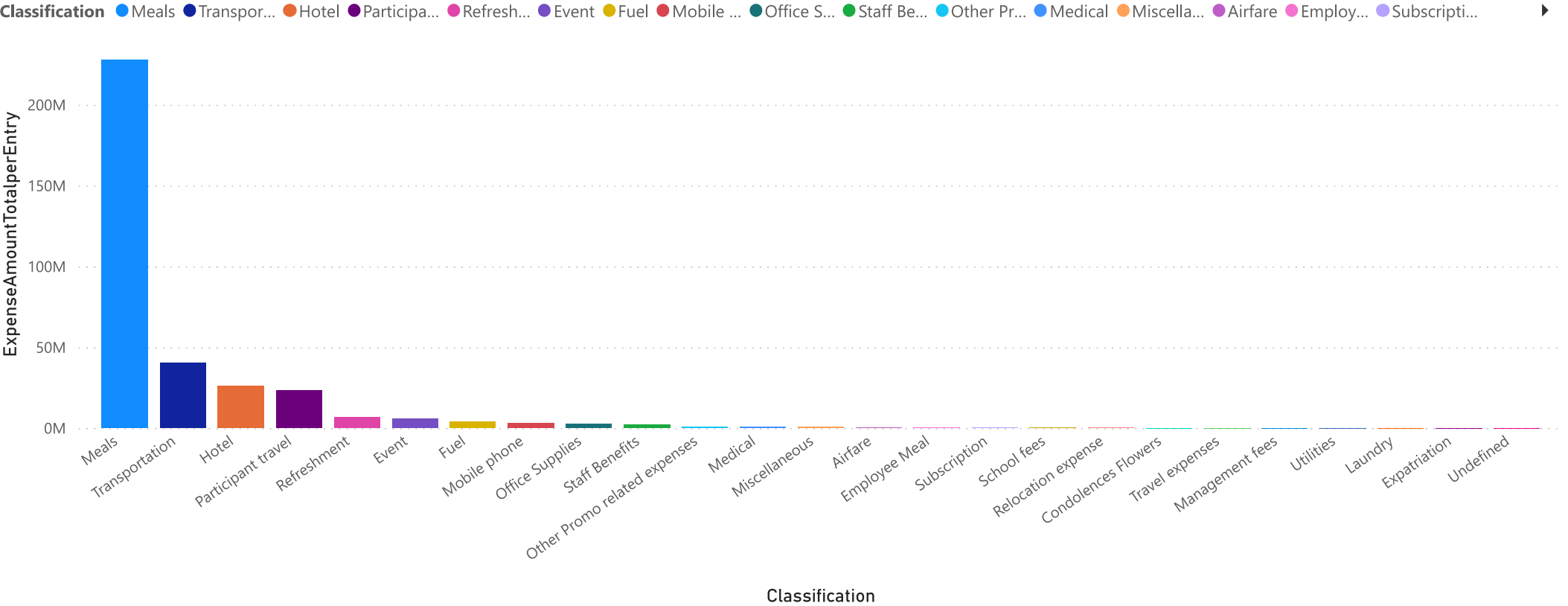
AttendeeType

▼

All

▼

ExpenseAmountTotalperEntry by Classification and Classification



Company X - Stacked columns chart % on overall T&E spend analysis on HCPs Amount displayed in CNY

Months

▼

All

▼

Year

▼

2020

▼

BU

▼

All

▼

CompanyCode

▼

All

▼

ExpenseType

▼

All

▼

EventType

▼

All

▼

PaymentType

▼

All

▼

PaymentStatus

▼

All

▼

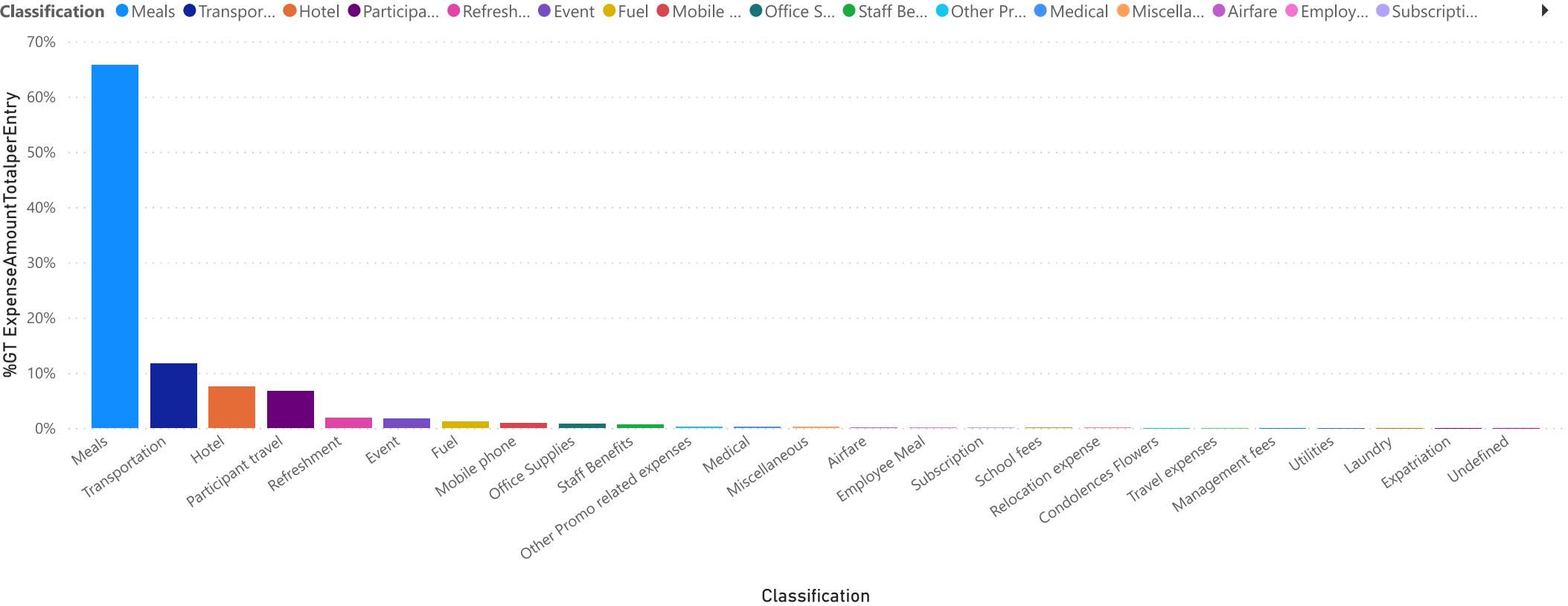
AttendeeType

▼

All

▼

%GT ExpenseAmountTotalperEntry by Classification and Classification



Company X - Waterfall chart on overall T&E spend analysis on HCPs

Amount displayed in CNY

Months

Year

BU

CompanyCode

ExpenseType

EventType

All

2020

All

All

All

All

PaymentType

PaymentStatus

AttendeeType

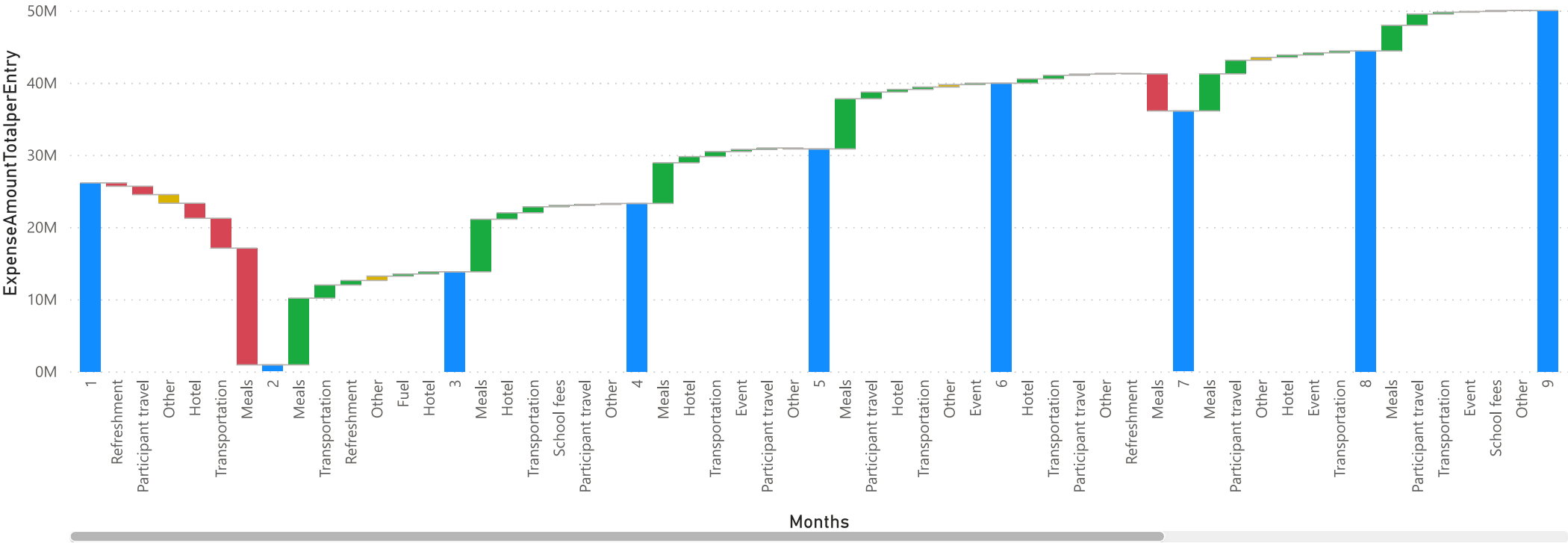
All

All

All

ExpenseAmountTotalperEntry by Months and Classification

● Increase ● Decrease ● Total ● Other



Company X - Facet Chart (By expenses)

Amount displayed in CNY

Months

Year

BU

CompanyCode

ExpenseType

EventType

All

2020

All

All

All

All

PaymentType

PaymentStatus

AttendeeType

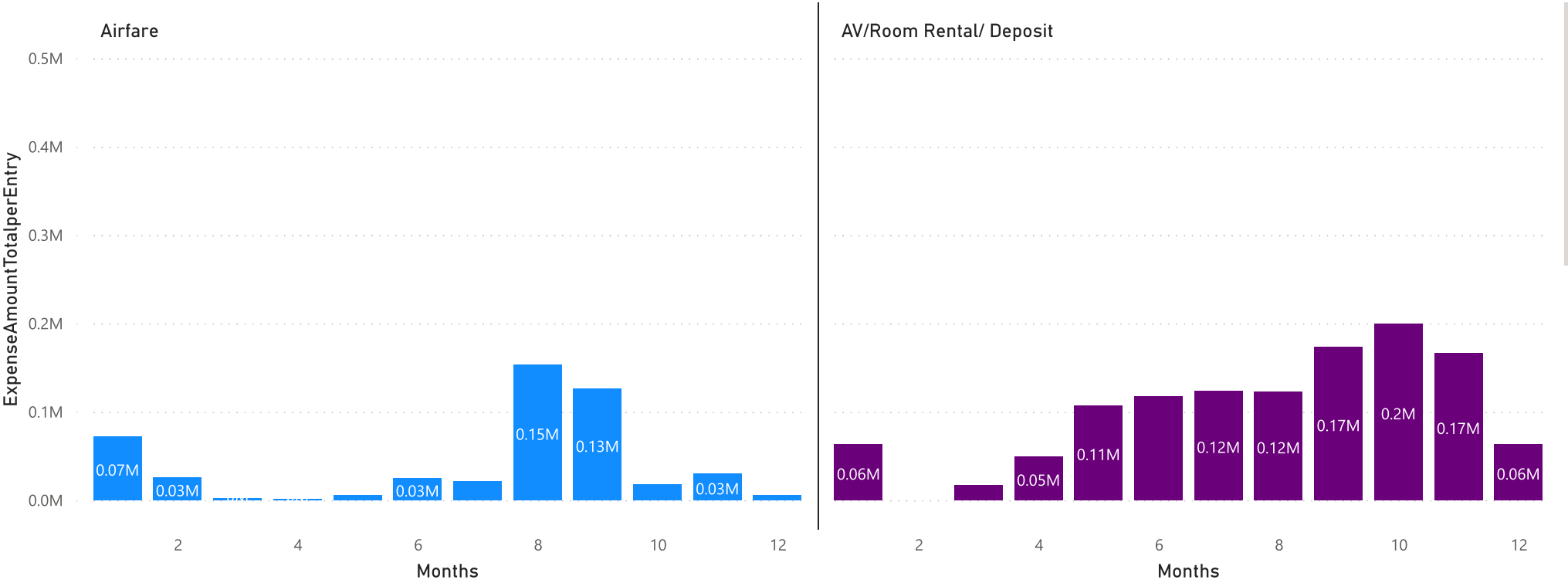
All

All

All

ExpenseAmountTotalperEntry by Months, Classification and ExpenseType

Classification Airfare Condole... Employ... Event Expatria... Fuel Hotel Laundry Manage... Meals Medical Miscella... Mobile ... Office S... Other Pr... Participa... ▶



Company X - Facet Chart (By payment status)

Amount displayed in CNY

Months

▼

All

▼

Year

▼

All

▼

BU

▼

All

▼

CompanyCode

▼

All

▼

ExpenseType

▼

All

▼

EventType

▼

All

▼

PaymentType

▼

All

▼

PaymentStatus

▼

All

▼

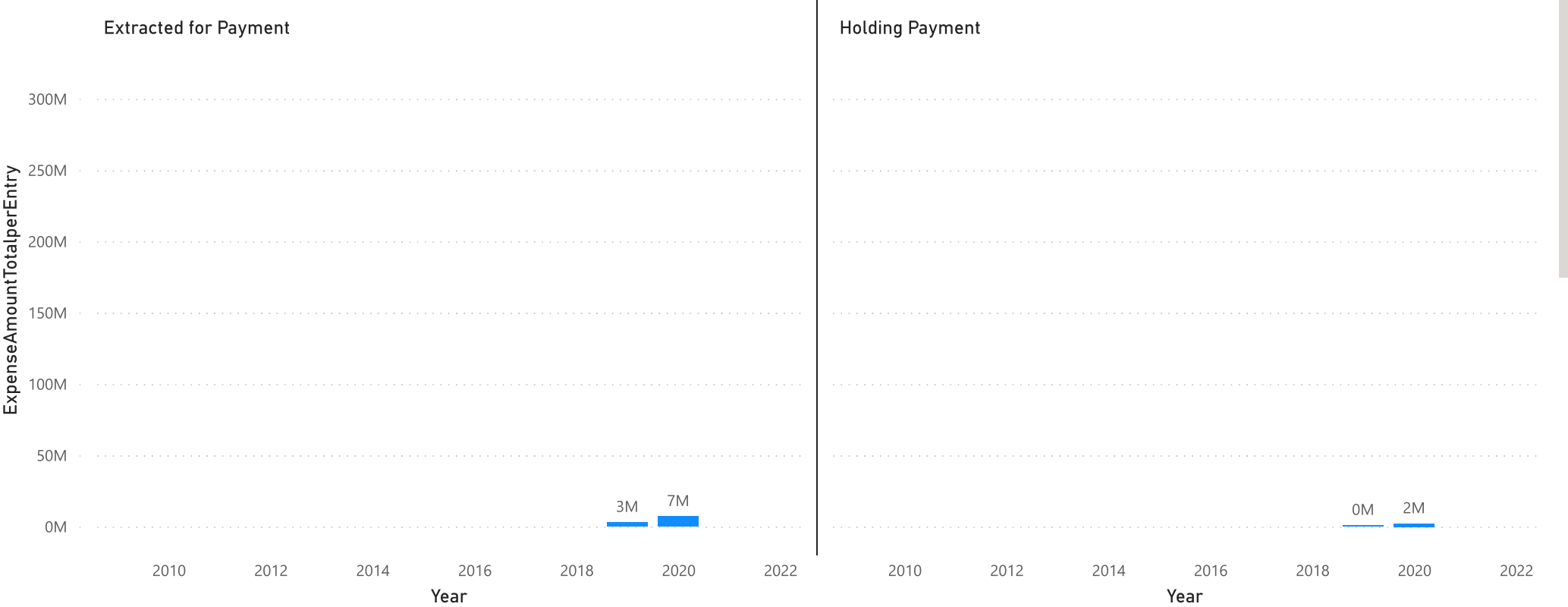
AttendeeType

▼

All

▼

ExpenseAmountTotalperEntry by Year and PaymentStatus



Company X - Cross Tab Report (Claim#1 Meal provided for Product Meetings) Amount displayed in CNY

Months

▼

All

▼

Year

▼

2020

▼

BU

▼

All

▼

CompanyCode

▼

All

▼

ExpenseType

▼

Multiple selections

▼

EventType

▼

Product Meeting

▼

PaymentType

▼

All

▼

PaymentStatus

▼

All

▼

AttendeeType

▼

Multiple selections

▼

Number of attendees

InternalOrderAllocation	1	2	3	4	5	6	7	8	9	10	11	12	Total
				4									4
000091001096				4									4
APR-100300							4						4
APR-101203				4									4
CLE-301095									4				4
CLE-306129						4							4
DEP-303157						4							4
EP0S146184HZ											4		4
FLUA20072013								4					4
FLUA20072014								4					4
FLUA20072513								4					4
FLUA20072970								4					4
FLUA20080478									4				4
FLUA20080607									4				4
FLUA20080752									4				4
FLUA20080902									4				4
FLUA20081263									4				4
FLUA20081266									4				4
FLUA20081559									4				4
FLUA20081772									4				4
Total	253	85	325	160	268	312	222	315	234	186	169	26	2092

Disallowed meal claims

InternalOrderAllocation	1	2	3	4	5	6	7
				706.68			
000091001096				256.66			
APR-100300						672.00	
APR-101203			333.34				
CLE-301095							
CLE-306129						301.60	
CN0S049638HZ					699.00		
CN0S140009SH							
CN20AP1001CD							19
CV0S026575BJ				464.49			
DB0S097851SC							
DEP-303157						444.80	
DEP-503112							
EP0J001607SH							
EP0S146184HZ							
FLUA20031490			140.00				
FLUA20072012							89
FLUA20072013							1,15
FLUA20072014							1,10
FLUA20072015							77
Total	45,216.27	0.08	59,395.31	27,648.19	51,344.18	51,049.12	38,021.71

Company X - Cross Tab Report (Claim #2 Cash used for expenses)

Amount displayed in CNY

Months

Year

BU

CompanyCode

ExpenseType

EventType

All

2020

All

All

All

All

PaymentType

PaymentStatus

AttendeeType

Comments

Cash

All

All

Spending > CNY 300 plus no comments for special cases

EntryKey	1	2	3	4	5	6	7	8	9	10	11	12	Total
35315608	1,768.00												1,768.00
35349931	463.50												463.50
35370614	300.00												300.00
35480873	305.34												305.34
35482050	300.00												300.00
35484430	300.00												300.00
35484950	952.00												952.00
35484960	1,020.99												1,020.99
35486420	443.05												443.05
35486540	379.73												379.73
35487177	396.00												396.00
35490974	309.60												309.60
35491817	636.00												636.00
35499044	729.00												729.00
35509118	418.00												418.00
35510057	632.50												632.50
35510499	300.00												300.00
35510713	398.00												398.00
35510827	601.59												601.59
35510994	627.00												627.00
Total	595,202.38	68,073.66	295,277.36	489,916.64	775,960.87	1,001,645.68	948,962.77	1,178,226.90	1,341,194.79	1,214,824.95	1,513,430.44	656,255.63	10,078,972.08

Company X - Cross Tab Report (Claim Rule #3 - Meals)

Amount displayed in CNY

Months	Year	BU	CompanyCode	ExpenseType	EventType
All	2020	All	All	Business Meal invitation (Breakfast/Lunch/Dinner)	All
PaymentType	PaymentStatus	AttendeeType	Comments		
All	All	All	All		

Number of business partner

EntryKey	1	2	3	4	5	6	7	8	9	
38792696									55	
38792819									50	
38404753									38	
39126612										
39759370										
39284357										
39422581										
38654116									2	
39148071										
39527292										
38482633								26		
39138991										
38359056								25		
38359057								25		
39007133									2	
37844442					24					
38277218									22	
39061181										
39370937										
Total	1592	175	310	909	1449	1472	1624	2072	222	

Total Meal Expenses

EntryKey	1	2	3	4	5	
38792696						
39126612						
39284357						
38654116						
39527292						
39148071						
38359056						
38359057						
39007133						
38277218						
38277217						
39527328						
35787090	5,380.00					
37868938						
37837735						
38729660						
38729662						
37757869						
39429897						
Total	310,498.57	19,768.52	48,098.60	180,112.47	30	

Meal per pax

EntryKey	2	6	10	Total
37527140	445.31			445.31
39200479			336.57	336.57
39077585			313.13	313.13
37868938		312.65		312.65
Total	445.31	312.65	325.75	333.27

Company X - Cross Tab Report (Claim Rule #3 - Refreshments)

Amount displayed in CNY

Months

▼

Year

▼

BU

▼

CompanyCode

▼

ExpenseType

▼

EventType

▼

All

▼

2020

▼

All

▼

All

▼

Business Meal invitation-Snack

▼

All

▼

PaymentType

▼

PaymentStatus

▼

AttendeeType

▼

Comments

▼

All

▼

All

▼

All

▼

All

▼

Number of business partner

EntryKey	1	6	7	8	9	10	11	12	Total
36393896	10								10
37401423	7								7
37892288		2							2
38049251		3							3
38049299		3							3
38173919			2						2
38296459			6						6
38353276				5					5
38590773				13					13
38632010					4				4
38948958					7				7
39048754						1			1
39065503						12			12
39416533							3		3
39417509							3		3
39482585							20		20
39733902								4	4
39733953								4	4
Total	17	5	8	16	11	13	25	5	84

Total Refreshment Expenses

EntryKey	1	6	7	8	9	10
36393896	1,627.72					
37401423	326.00					
37892288		376.00				
38049251		151.44				
38049299		274.00				
38173919			242.62			
38296459			404.53			
38353276				192.30		
38590773				114.70		
38632010					600.00	
38948958					405.00	
39048754						176.00
39065503						168.00
39416533						
39417509						
39482585						
39733902						
39733953						
Total	1,953.72	801.44	647.15	307.00	1,005.00	344.00

Refreshment per pax

EntryKey	1	6	7	9	10	11
37892288		188.00				
39048754					176.00	
36393896	162.77					
38632010				150.00		
39482585						150.00
39417509						145.61
39416533						124.00
39733902						
39733953						
38173919			121.31			
Total	162.77	188.00	121.31	150.00	176.00	146.50



Company X - Cross Tab Report (Claim Rule #3 - Refreshments)

Amount displayed in CNY

Months	Year	BU	CompanyCode	ExpenseType	EventType
All	2020	All	All	Event w/customer (symposium, congress) online meeting ...	All
PaymentType	PaymentStatus	AttendeeType	Comments		
All	All	All	All		

Number of business partner

EntryKey	5	6	7	8	9	10	11	12	Total
37879701		7							7
37883957		3							3
37884037		10							10
37884538	7								7
37885168		25							25
37885956		8							8
37894289		9							9
37896870		8							8
37903535		6							6
37925269		10							10
37936781		7							7
37936783		40							40
37974326		10							10
37998141			7						7
38010310			6						6
38010311			6						6
38019587		7							7
38019594			7						7
38019595			7						7
Total	22	257	871	1080	1241	424	728	79	3630

Total Takeaway meals

EntryKey	5	6	7	8	9
37879701		688.00			
37883957		269.00			
37884037		688.00			
37884538	460.00				
37885168		2,496.00			
37885956		638.00			
37894289		147.50			
37896870		678.00			
37903535		486.00			
37925269		585.00			
37936781		273.00			
37936783		1,560.00			
37974326		746.00			
37998141			492.00		
38010310			298.00		
38010311			282.00		
38019587		683.00			
38019594			695.00		
38019595			687.00		
Total	1,702.00	18,565.14	94,712.04	122,028.79	184,707.93

Takeaway Meals per pax

EntryKey	6	9	11	Total
39454607			103.37	103.37
38027466	103.26			103.26
39336575			102.00	102.00
39326170		100.35		100.35
Total	103.26	100.35	103.08	102.24

Company X - Cross Tab Report (Claim Rule #4 - Transport)

Amount displayed in CNY

Months

▼

Multiple se...▼

Year

▼

2020

BU

▼

All

CompanyCode

▼

All

ExpenseType

▼

Car Service & Taxi

EventType

▼

All

PaymentType

▼

All

PaymentStatus

▼

All

AttendeeType

▼

Multiple selections

Comments

▼

All

Total Ground Transport Expenses

EmployeeID_MD5	7	Total
98727be80a9a9be7cc66d8d30347d9d2	697.77	697.77
Total	697.77	697.77

Cost per trip

EmployeeID_MD5	Total
Total	