



Technology for Business Assurance

Top_100_Tests

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Audit Manager, Continuous Auditing and Monitoring

Stanley Black and Decker



StanleyBlack&Decker

Background

Company

- Manufactures Tools and Security Solutions
- Company grew revenue from \$2.2B in 2003 to \$10B in 2010
- 36,000 employees worldwide
- +500 reportable entities
- Key systems include SAP, BPCS, Concur & ADP

Data Analytics Team

- 2 years old
- Use AX2.1 & AX Link
- Responsible for CA&M, CAATTs for Internal Audits and special projects
- ~150 CA&M tests per month in 10 different areas with 60 employees involved
- 40-50 CAATTs per audit
- +\$3M in value generated to date

“ Value is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services ”

*International Standards for the
Professional Practice of Internal Auditing*

Travel Expenses

1

Indicator: Significant Transactions Top 10 expenses per category

BATCH_DATE	EMP_ID	AMOUNT	EXPENSE_TYPE	REPORT_ID
3/31/2010	U0157	7,796.90	AIRFARE	484795F530F7440DA5E5
3/31/2010	U0137	6,134.70	AIRFARE	81D
3/31/2010	U0158	5,887.70	AIRFARE	78D0D
3/31/2010	U0104	5,244.90	AIRFARE	F0A
3/31/2010	U0057	4,419.60	AIRFARE	FAAF9FEAAC4E40D499ED
3/31/2010	L0012	4,095.00	AIRFARE	9BCA6CA9591A4A5985C6
3/31/2010	U0077	3,600.90	AIRFARE	7C0B53BE698440839C03
3/31/2010	U0104	2,992.70	AIRFARE	98881D988949430B8F0A
3/31/2010	U9188	2,175.90	AIRFARE	8FAD1110CFF54C7FBDDE
3/31/2010	U0097	2,158.70	AIRFARE	772F43B3B7F0431E8BDC
		1,758.00	HOTEL	BBB220A7E6804D6DA7B0
		1,500.00	HOTEL	C1DECA5BFF0545FD8131
3/31/2010	U0049	569.44	HOTEL	8395EDC6F20047558EB1
3/31/2010	U0123	536.40	HOTEL	E2F4551BBA8E46BCA7EC
3/31/2010	U0090	345.79	HOTEL	ABEE4E3C9C404B31B844
3/31/2010	U0090	345.79	HOTEL	ABEE4E3C9C404B31B844
3/31/2010	U0044	335.99	HOTEL	15E06F16113147CB93B6
3/31/2010	U0018	329.00	HOTEL	A1E0B5F8002546149B21
3/31/2010	U0018	329.00	HOTEL	A1E0B5F8002546149B21
3/31/2010	U0018	329.00	HOTEL	A1E0B5F8002546149B21
3/31/2010	C9159	586.15	TRAVEL MEALS (BREAKFAST/LUNCH/DINNER)	A6C6C17F31584A9EA304
3/31/2010	C9159	216.86	TRAVEL MEALS (BREAKFAST/LUNCH/DINNER)	C964B2DD033747EABC6E
3/31/2010	C2114	155.50	TRAVEL MEALS (BREAKFAST/LUNCH/DINNER)	B1E5666B215B4DB68C71
3/31/2010	U0145	151.00	TRAVEL MEALS (BREAKFAST/LUNCH/DINNER)	6E79B557EB304562885B

Top Categories

Top Transactions

OPEN P_CON_WEEK



EXTRACT RECORD IF Expense_Type = "HOTEL" TO "T_Hotel" OPEN

STAT on Amount number 10

EXTRACT Record if Amount >= HIGH1 to TE06_top_transactions.FIL" OPEN APPEND

Travel Expenses

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Indicator: Excessive Mileage
Unusually high mileage per reimbursement

BATCH_DATE	EMP_ID	AMOUNT	REPORT_ID	ENTRY_DESCRIPTION
5/5/2010	C3239	1,574	30AC609CE7014BC3B974	SALES
5/19/2010	C4519	1,518	54A19DD803FD427DAC9F	SERVICE/INSTALLS
5/5/2010	U0164	1,432	BED24F0A4DFA4395ACF8	CUSTOMER MEETINGS
5/12/2010	U0163	1,083	3A3DA2B089AE45198717	CUSTOMER VISITS
5/26/2010	U0006	826	7045092DBBB347F29434	SALES
5/5/2010	U0006	814	D3EFCE9B235048809592	SALES
5/12/2010	C4385	594	9FD5AB84888B41DD9224	TRAVEL TO SITE FOR ROBBERY CALLS, SIT
5/19/2010	CX250	557	82D77DCAF4CD4EAEA211	TRAINING FOR ADI BRANCH + SALES
5/5/2010	U0007	540	45516B68BAF44D95BD7B	2 TRIPS - DRIVING TO TOWSON
5/5/2010	U0013	495	BBD59C6560EC4C9D95A8	SITE SURVEYS US ARMY
			398278599CE4F33AF54	APRIL MILEAGE - MEADOWPINNE
			5B1A813CBE1487EA8C1	SALES
			EC50DC707374D748BB7	NEW DIST GEETING STARTUP
5/19/2010	U0006	413	FF4FEEB8ACC74267A0B0	SALES
5/26/2010	U9157	410	6432370D8FB444CFA28C	FEM IN OREGON
5/26/2010	U0086	404	2EE1D838B57740E18862	TRAINING
5/19/2010	U0019	381	43FC9E90999E46E9AC20	MAC TOOL SHOW IN NEW YORK
5/12/2010	U0016	349	C65C6E0A5B2B45169BE6	TRIP TO TOYOTA WOODSTOCK GND ISSUES
5/19/2010	U0162	348	871C5F818E9B42E6AD8D	BUSINESS TRIP
5/19/2010	U0115	343	6BECEBE235854C23BA79	WORK IN GR

High Mileage

```

OPEN P_CON_MONTH
EXTRACT RECORD IF Expense_Type = "MILEAGE REIMBURSEMENT" AND Amount >= 100
TO "T_Mileage_week" OPEN
SORT ON Amount D TO "T_sort_mileage_amt" OPEN
EXTRACT FIELDS ALL TO "TE03A_Mileage.FIL"
    
```



Travel Expenses

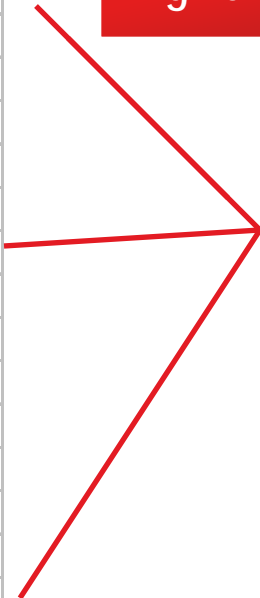
3

Indicator: Employees with high mileage
High levels of mileage reimbursed YTD

EMP_ID	Amount	Frequency	Avg Per Trip
C3239	17,558	33	532.1
U0106	10,385	94	110.5
U0106	9,263	117	79.2
	9,077	264	34.4
	8,916	58	153.7
U0063	5,904	48	123.0
U0006	5,817	9	646.3
U0075	5,795	36	161.0
C3319	5,792	202	28.7
U0065	5,003	88	56.9
C3348	4,771	24	198.8
U0162	4,692	28	167.6
C2139	4,641	232	20.0
C3273	4,631	412	11.2
U0160	4,545	14	324.6
U0044	4,436	43	103.2

High Mileage YTD

High avg mileage per trip



```

OPEN P_CON_TE
EXTRACT RECORD IF Batch_Date > `20091231` AND Expense_Type = "MILEAGE
REIMBURSEMENT" TO "T_mileage_YTD" OPEN
SUMMARIZE ON Name SUBTOTAL Amount OTHER EMP_ID Emp_Org_1 Emp_Org_2 TO
"T_Summ_mileage_person.FIL" OPEN PRESORT
EXTRACT RECORD TO "TE03B_mileage_SUMM_HIST"
    
```



Travel Expenses

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Indicator: Cash transactions (Out of Pocket)
Expenses not charged to a corporate credit card

BATCH_DATE	EMP_ID	Amount	REPORT_ID
4/ 21/ 2010	U0104	1,556.00	6974A61AEB354CB3918D
4/ 21/ 2010	U0104	1,556.00	6974A61AEB354CB3918D
4/ 7/ 2010	U0003	1,500.00	2496F3E817BC47A28B4C
Transactions paid in Cash		1,236.40	A7CB8F129F2F4D41A5F6
		1,032.40	967AE8FB7D3D425FBD16
4/ 7/ 2010	C4510	888.09	BFC0979E84B24876BDD3
5/ 5/ 2010	C4563	835.28	43BF1F115E64423EAA6F
4/ 15/ 2010	U0003	814.80	6D1FA9B85FA248B785FF
4/ 28/ 2010	CX350	808.38	8A26258F76D94DE3BE9F
4/ 7/ 2010	U0135	796.00	977DB6A98BD446E19846
4/ 7/ 2010	S4190	776.80	0351B24175CE464C940B
4/ 15/ 2010	U0159	751.90	3540F0B75D4B4A368270
4/ 7/ 2010	L0012	705.35	04E6231F3A934FE08FFE
4/ 28/ 2010	C9002	563.81	64AD13541602400B9883
4/ 15/ 2010	U0162	560.00	90F05FBA2B42462485F2



```
OPEN P_CON_MONTH
EXTRACT RECORD IF Entry_Payment_Code_Name = "CASH" AND Amount >= 100 AND
Expense_Type <> "MILEAGE REIMBURSEMENT" TO "TE01_OOP.FIL"
```

Travel Expenses

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Indicator: Gift expenses
Gift expenses in T&E

BATCH_DATE	EMP_ID	AMOUN	EXPENSE_TYPE	ENTRY_DESCRIPTION
3/24/2010	U0125	5,000	MISC. PROMOTIONAL EXPENSE	END OF THE YEAR EMPLOYEE GIFT - STANL
1/14/2010	U0115	1,609	MISCELLANEOUS	DIST. GIFT FOR 2010 SALES MTG.
6/9/2010	U0069	1,600	OFFICE SUPPLIES	EMPLOYEE SERVICES GIFT CARDS
4/7/2010	U0133	1,345	MISCELLANEOUS	GIFTS FOR SM
4/7/2010	U0133	1,308	MISCELLANEOUS	GIFTS FOR SALES MEETING
4/7/2010	U0133	1,308	MISCELLANEOUS	GIFTS FOR SALES MEETING
4/7/2010	U0133	1,308	MISCELLANEOUS	GIFTS FOR SALES MEETING
6/16/2010	U0022	1,099	MISCELLANEOUS	GIFT CARDS FOR WMS WEEKEND WORKERS
1/14/2010	S7926	1,000	MISCELLANEOUS	GIFT CARDS
6/9/2010	U0069	1,000	OFFICE SUPPLIES	EMPLOYEE SERVICES GIFT CARDS
5/19/2010	U0159	995	MISCELLANEOUS	GIFT CARDS FOR EMPLOYEE RECOGNITION
5/19/2010	U0159	980	MISCELLANEOUS	GIFT CARDS FOR EMPLOYEE RECOGNITION
4/7/2010	U0133	901	MISCELLANEOUS	GIFTS FOR SALES MEETING
4/7/2010	U0133	90	MISCELLANEOUS	GIFTS FOR SM
6/9/2010	U0069	90	MISCELLANEOUS	EMPLOYEE SERVICES GIFT CARDS
5/26/2010	U0003	86	MISCELLANEOUS	50.00 GIFT CARDS
4/7/2010	U0133	804	MISCELLANEOUS	GIFTS FOR SALES MEETING
4/7/2010	U0133	804	MISCELLANEOUS	GIFTS FOR SALES MEETING
4/7/2010	U0133	777	MISCELLANEOUS	GIFTS FOR SM

Word "Gift" in the description

```

OPEN P_CON_MONTH
EXTRACT RECORD IF FIND( "Gift" ,Entry_Description ) TO
"TE04A_gift_week" OPEN
    
```

Travel Expenses

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Indicator: *Split Transactions*
Same employee, merchant and date

VENDOR_DESCRIPTOR	AMOUNT	BATCH_DATE	EXPENSE_TYPE
IC HEATING	1,350	6/16/2010	MISCELLANEOUS
IC HEATING	1,250	6/16/2010	MISCELLANEOUS
IC HEATING	750	6/16/2010	MISCELLANEOUS
FRANCIS MARI	2,361	6/2/2010	TRAINING AND SEMINARS
FRANCIS MARI	2,361	6/2/2010	TRAINING AND SEMINARS
VAMCO INTERN	1,629	6/16/2010	OPERATING SUPPLIES AND MRO
VAMCO INTERN	1,629	6/16/2010	OPERATING SUPPLIES AND MRO
FREEMAN - DE	2,000	6/16/2010	OPERATING SUPPLIES AND MRO
FREEMAN - DE	2,385	6/16/2010	OPERATING SUPPLIES AND MRO
NITEK INTERN	2,800	6/9/2010	OPERATING SUPPLIES AND MRO
	2,800	6/9/2010	OPERATING SUPPLIES AND MRO
	825	6/23/2010	MISCELLANEOUS
	2,090	6/23/2010	MISCELLANEOUS

Split Transaction

First filter

```

OPEN P_CON_MONTH
EXTRACT RECORD IF Amount > 500 TO "T_High_trans"
SUMMARIZE ON Vendor Entry_Date Name SUBTOTAL Amount OTHER EMP_ID Emp_Org_1
TO "T_Summ_vendor_date_ee.FIL" OPEN PRESORT

EXTRACT RECORD IF COUNT > 1 AND Amount > 1500 TO "TE07A_Split_Summ.FIL"
    
```

Second filter

Travel Expenses

Indicator: AP Expenses
Even amounts – multiples of \$100

BATCH_DATE	EMP_ID	AMOUNT	EXPENSE_TYPE
20100428	U0038	3,200	OPERATING SUPPLIES AND MRO
20100428	U0038	2,000	MISCELLANEOUS
		2,000	MISCELLANEOUS
		2,000	TRAINING AND SEMINARS
		1,900	TRAINING AND SEMINARS
20100428	U0069	1,200	MISCELLANEOUS
20100428	U0138	900	OPERATING SUPPLIES AND MRO
20100428	U0018	700	OPERATING SUPPLIES AND MRO
20100428	U0052	700	PARKING/TOLLS
20100428	L0012	600	MISCELLANEOUS
20100428	U0038	600	OPERATING SUPPLIES AND MRO
20100428	U0038	600	OPERATING SUPPLIES AND MRO
20100428	C9209	500	GAS
20100428	U0007	500	MISCELLANEOUS
20100428	U0061	500	MISCELLANEOUS
20100428	U0132	500	OTHER TRANSPORTATION
20100428	U0097	400	MISCELLANEOUS
20100428	U0119	400	PARKING/TOLLS

Round numbers



```
OPEN P_CON_MONTH
EXTRACT RECORD IF MOD( Amount, 100) = 0 AND Amount <> 0 AND Amount > 200 TO
"TE05_Even_Amounts"
```

Travel Expenses

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Indicator: *Suspicious MCC*
Unusual use of Merchant Classification Codes

Suspicious MCCs

BATCH_DATE	Description	VENDOR_Name	AMOUNT
7/7/2010	Clock, Jewelry, Watch, and Silverware Store	SHREVE CRUMP	4,915
7/14/2010	Government Services Not Elsewhere Classified	ARLINGTON TR	4,900
7/7/2010	Business Services Not Elsewhere Classified	WEST VALLEY	2,523
7/22/2010	Miscellaneous and Specialty Retail Stores	ACCESS DISTR	2,392
7/22/2010	Grocery Stores, Supermarkets	LJ2066 EXTRA	2,270
7/28/2010	Equipment, Furniture, and Home Furnishings Stores	CORT TRADESH	2,087
7/22/2010	Grocery Stores, Supermarkets	EXTRA JAGUAR	1,929
7/7/2010	Consulting, Management, and Public Relations	IRMI	950
7/28/2010	Drinking Places (Alcoholic Beverages)	THE COMEDY S	867
7/7/2010	Grocery Stores, Supermarkets	WM SUPERCENT	846
7/22/2010	Card, Gift, Novelty, and Souvenir Shops	SHANGHAI WAI	769
7/7/2010	Cigar Stores and Stands	BEANS AND LE	560
7/22/2010	Miscellaneous and Specialty Retail Stores	INDUSTRIAL A	555

```

OPEN P_CON_MONTH
EXTRACT RECORD IF Amount > 250 TO "T_gr_250" OPEN
EXTRACT RECORD IF MC_CODE= 9399 OR MC_CODE= 7399 OR MC_CODE= 5999 TO TE08_MCC
    
```

Travel Expenses

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Indicator: *Duplicates*
Same expense submitted twice

Employee	Amount	Date	APPROVED_DATE	EXPENSE_RPT_ID
Employee A	5,609	05/11/2008		620290001
Employee A	5,609	05/21/2008		620290507
Employee B	5,486	05/12/2008	05/30/2008	620288728
Employee B	5,486	05/22/2008	05/30/2008	620288731
Employee C	5,451	06/04/2008	11/18/2008	620309084
Employee C	5,451	04/11/2009	05/28/2009	620296877
Employee D	5,433	04/10/2008	05/07/2008	620283762
Employee D	5,433	04/18/2008	05/07/2008	620283769
Employee F	5,006	04/10/2008	05/08/2008	620284366
Employee F	5,006	04/21/2008	05/08/2008	620284370

Duplicate expense


Travel Expenses

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Indicator: Businesses spending above average
Spending double the company average per category

PROFIT_CENTER	AMOUNT	COUNT1	BUS_AVG	EXPENSE_TYPE
700	232,971	315	740	AIRFARE
11000	63,116	71	889	AIRFARE
40950	7,675	6	1,279	AIRFARE
50200	21,521	30	717	AIRFARE
50711	1,381	2	690	AIRFARE
50767	1,895	2	947	CAR RENTAL
700	23,921	209	114	OTHER TRANSPORTATION
50200	2,846	27	105	OTHER TRANSPORTATION
6100	1,530	6	255	PARKING/TOLLS
		7	694	OPERATING SUPPLIES AND MRO

Business above average



```

DELETE FIELD BUS_AVG OK
DEFINE FIELD BUS_AVG COMPUTED Amount / COUNT

OPEN Summ_w_PC
EXTRACT RECORD IF Expense_Type = "AIRFARE" TO "T_Airfare" OPEN
STAT on BUS_AVG
EXTRACT RECORD IF AVERAGE1*2 < BUS_AVG AND Amount > 1000 to
"TE09_bus_above_avg.FIL"

```

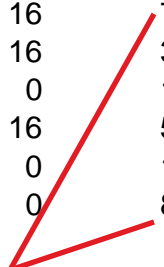
Travel Expenses

11

Indicator: Suspicious Employees
Employees with high score using a risk model

Employee_Name	Risky expenses categories higher than avg	Out of Pocket >20%	30% of submissions > 45 days	High mileage > \$1K	Total Expenses > 10K	Misc > \$5K	Total
Employee A	28	0	0	0	0	16	44
Employee B	0	0	17	11	0	0	28
Employee C	28	0	0	11	11	0	50
Employee D	28	17	17	0	0	16	78
Employee E	0	0	0	11	11	16	38
Employee F	0	0	0	11	0	0	11
Employee G	0	0	17	11	11	16	55
Employee H	0	0	0	11	0	0	11
Employee I	28	17	17	11	11	0	84

High scores



Travel Expenses

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Indicator: Fleet Cars
Employees with company car requesting mileage

BATCH_DATE	AMOUNT	NAME	EXPENSE_TYPE
4/21/2010	530.40	EMPLOYEE A	MILEAGE REIMBURSEMENT
4/21/2010	407.50	EMPLOYEE B	MILEAGE REIMBURSEMENT
4/7/2010	375.50	EMPLOYEE C	MILEAGE REIMBURSEMENT
4/7/2010	344.50	EMPLOYEE D	MILEAGE REIMBURSEMENT
4/28/2010	338.00	EMPLOYEE E	MILEAGE REIMBURSEMENT
4/15/2010	312.00	EMPLOYEE F	MILEAGE REIMBURSEMENT

These employees have a company car/allowance program

Travel Expenses

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Indicator: Top Vendors
Vendors with high amounts and frequency

Vendor Name	Amount	# Transa	# Employ	MCC Description
Vendor A	702,846	3,972	134	CATALOG AND RETAIL MERCHANTS
Vendor B	247,618	861	6	WELDING
Vendor C	181,590	12	4	GOVERNMENT SERVICES OTHER
Vendor D	173,331	272	4	MISCELLANEOUS GENERAL MERCHANDISE
Vendor E	151,887	755	4	ELECTRICAL PARTS AND EQUIPMENT
Vendor F	142,599	638	43	INDUSTRIAL SUPPLIES NOT CLASSIFIED
Vendor G	71,622	691	69	HOME SUPPLY WAREHOUSE STORES
Vendor H	63,619	452	37	INDUSTRIAL SUPPLIES NOT CLASSIFIED
Vendor I	58,536	69	14	MISCELLANEOUS PRINTING AND PUBLISHING

Number of employees using this vendor

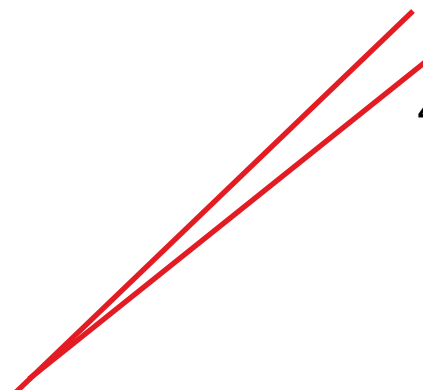
Travel Expenses

14

Indicator: Unusual Vendor Activity
Vendors with higher activity than others in same MCC

Vendor Name	Amount	# Transactions	# Employees using it
Vendor A	58,536	69	14
Vendor B	57,400	85	1
Vendor C	54,973	103	1
Vendor D	48,279	495	41
Vendor E	44,519	63	3
Vendor F	44,205	54	2
Vendor G	43,791	72	4
Vendor H	41,452	126	4

Number of employees using this vendor



Travel Expenses

Indicator: Check refunds from AMEX
Employees receiving checks related to credits

Employee_Name	Amount	Date
Employee A	7,807	Feb-08
Employee B	7,477	Jul-08
Employee C	5,887	Jul-08
Employee D	5,790	Sep-08
Employee E	5,485	Dec-08
Employee F	4,594	Dec-08
Employee G	3,843	Oct-08
Employee H	3,513	Oct-08
Employee I	2,061	Nov-08
Employee J	3,136	Feb-08

Checks issued to employees

CREDIT BALANCE REFUND-CHECK ISSUED

Vendor Master

Indicator: *Inactive Vendors*
Vendors without activity in the last 18 months

VENDOR_NUM	VENDOR_NAME	Last invoice activity	Amount
0001000254	IDEAL MACHINERY & SUPPLY CO		-
0001000255	IBM		-
0001000256	JJ INDUSTRIES		-
0001000260	LINDQUIST STEEL INC		-
0001000261	ROBERT E MORRIS COMPANY		-
0001000262	NORMAN		-
0001000266	SPECIALT		-
0001000273	CANADIAN STANDARDS ASSOCIATION		-
0001000274	CINCINNATI MACHINE		-
0001000283	MCGRAW HILL SWEETS		-
0001000286	TOMARC MACHINE COMPANY		-
0001000287	ALIX YALE & RISTAS LLP		-
0001000288	LANTECH, INC.		-
0001000292	TOOMEY ASSOCIATES, INC.		-
0001000297	THE AERO ALL-GAS CO		-

No activity

Vendor Master

+ ✕ ↓ ↕ ↕ ↕ ↕ ↕ ↕ ↕

Maximum rows All

- LFA1 - Vendor Master (General Section)
 - LFB1 - Vendor Master (Company Code)

Vendor Master

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Indicator: *User Access Additions by unauthorized users*

USER_NAME	COUNT
DLL1105	12
EXB0109	365
KMD0130	24
PEG1222	1
SAS0427	644
SXG0517	409
VXP0521	375

Unusual Activity



Changes

Maximum rows All

- CDHDR - Change document header
 - CDPOS - Change document items

Vendor Master

Indicator: *Duplicates* Duplicate vendors existing in the Master File

Vendor Num	Vendor Name	Status	TEST1	TEST2	TEST3	TEST4
0000700184	LEESON ELECTRIC CORP	NOT DUPLICATE				
0000700185	KEE COMPANY	DUPLICATE		ADDRESS		
0000700186	IDC-US TRAFFIC CORPORATION	DUPLICATE		ADDRESS		
0000700187	EMCO GEARS	NOT DUPLICATE				
0000700189	HY-TEN DIE & DEVEL CORP	NOT DUPLICATE				
0000700192	BEA INC	DUPLICATE	NAME			TaxID2
0000700196	ROGER WILLIAMS MINT	DUPLICATE	NAME			
0000700198	BECA	DUPLICATE	NAME	ADDRESS		
0000700199	COIL	NOT DUPLICATE				
0000700200	MM	NOT DUPLICATE				
0000700202	JOSEPH T RYERSON & SON	DUPLICATE				TaxID2
0000700204	EASTERN BROACH	NOT DUPLICATE				
0000700205	BROWN MANUFACTURING CO	NOT DUPLICATE				
0000700206	NABCO ENTRANCES INC	NOT DUPLICATE				
0000700208	PORCELEN LTD CT. LLC	DUPLICATE	NAME	ADDRESS		
0000700209	JH METAL FINISHING CO	NOT DUPLICATE				
0000700210	COMPONENTS AND CONTROLS	DUPLICATE	NAME			
0000700212	XOLOX CORPORATION	DUPLICATE	NAME			
0000700214	JACKSON CORP	DUPLICATE				TaxID2
0000700215	AST BEARINGS	DUPLICATE	NAME			
0000700223	BURNS MANUFACTURING INC	DUPLICATE	NAME	ADDRESS		TaxID2
0000700224	SAPA EXTRUSIONS LLC	NOT DUPLICATE				
0000700225	J MAR TOOL CORPORATION	NOT DUPLICATE				
0000700226	ANDERSON SPECIALTY CO.	NOT DUPLICATE				

Duplicates using different criteria

Vendor Master

Indicator: *Duplicates*
Duplicate vendors in new additions

DUPLICATES_ BY	NEW_VENDOR_ NUM	EXISTENT_VE NDOR_NUM	NEW_VENDOR_NAME	EXISTING_VENDOR_NAME	NEW_FIELD	EXISTING_FIELD
Name	0001058985	0001006073	MERCER	MERCER	MERCER	MERCER
Name	0005004780	0001011961	WISCONSIN DEPT OF REVENUE	WISCONSIN DEPT OF REVENUE	WISCONSIN DEPT	WISCONSIN DEPT
Address	0001013897	0006000317	AMERICAN EXPRESS	AMERICAN EXPRESS	PO BOX 1270	PO BOX 1270
Tax_num2	0001058985	0001014571	MERCER	MERCER	13-2834414	13-2834414
Tax_num2	0001013897	0001012250	AMERICAN EXPRESS	AMERICAN EXPRESS TRAVEL	13-3133497	13-3133497
Tax_num2	0001058992	0001010904	RR DONNELLEY CO	RR DONNELLEY RECEIVABLES INC	88-0222636	88-0222636
Tax_num2	0001059027	0001035929	CAINE & WEINER CO INC	CAINE & WEINER CO INC	95-2051111	95-2051111

Criteria

Vendor Master

20

Indicator: *Field Changes*
Changes to key fields (name, addr, tax ID, bank acct)

VENDOR_NUM	VENDOR_NAME	TYPE	PRIOR	NEW
0001033393	AVANTI SCREW INC	Name	AVANTI SCREW INC	Deleted
0001017819	ESP INC	Name	ESP INC	ENGINEERED SINTERING & PLASTIC
0001048882	GE FINANCIAL	Name	GE FINANCIAL	GE CAPITAL FINANCE
0001002295	ADVANTAGE TECHNICAL RESOURCING	Address	21 NEW BRITAIN AVENUE	PO BOX 4785
0000003372	ZAG IND - ETTY YAKOV	P_Tax1	AFL	Deleted
0001033393	AVANTI SCREW INC	P_Tax2	06-0756921	Deleted
0001055892	STANLEY ACCESS TECHNOLOGIES	P_Tax2	56-2550553	Deleted
0001049837	FIRST RESPONSE	P_Tax2	93-1030660	Deleted

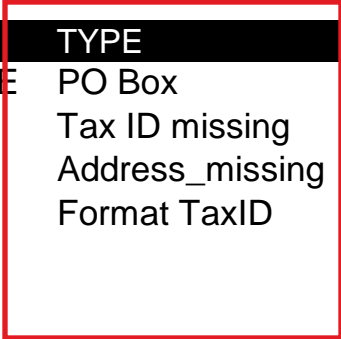


Vendor Master

21

Indicator: *Quality of Data*
Quality of the information on vendor additions

VENDOR_NUM	VENDOR_NAME	TYPE	CHANGES_BY
0001058555	PLAN IT BUILDING MAINTENANCE	PO Box	SXG0517
0001041880	CRAWFORD COUNTY LUMBER	Tax ID missing	BLE0905V
0310001175	KINKEI INDUSTRIES	Address_missing	DLL1105
0001057182	MCCURLEY ELECTRIC INC	Format TaxID	SXG0517



Vendor Master

Indicator: *Unfavorable Payment Terms*
Vendors with terms lower than policy

Payment terms	C_Category	Amount	# Vendors
Z006	Non-inventory	90,684,183	2,748
Z035	Non-inventory	52,874,490	2,707
ZD04	Non-inventory	49,866,751	4
ZC99	Non-inventory	24,521,644	201
Z013	Non-inventory	23,661,948	584
Z005	Non-inventory	20,080,190	744
ZC99	Inventory	12,872,017	56
Z007	Non-inventory	12,350,877	186
Z005	Inventory	12,140,090	339
Z013	Inventory	9,099,744	124
Z006	Inventory	8,122,559	631
ZD06	Inventory	6,535,509	1
1	Non-inventory	6,224,268	228
ZD05	Non-inventory	5,123,545	2
ZD04	Inventory	3,317,955	1
1	Unidentified	2,895,549	49
ZD25	Unidentified	2,636,546	1
Z035	Inventory	2,606,600	41
Z002	Unidentified	2,554,497	145
ZD06	Non-inventory	1,668,997	3

**Payment terms
by category**



Vendor Master

23

Indicator: *Payment Method*
Vendors paid by non-electronic method

Payments per Year	# Vendors	Percent of Count	Percent of Field	# Payments	Amount
0 - 4	10,907	70.39%	18.01%	17,212	74,505,538
5-9	1,921	12.40%	13.35%	12,753	59,573,419
10-24	1,920	12.39%	29.30%	28,001	122,172,795
25-49	517	3.34%	18.07%	17,271	119,465,712
50 - 99	172	1.11%	11.87%	11,346	42,806,722
100 - 200	50	0.32%	6.92%	6,613	45,117,170
>200	9	0.06%	2.47%	2,359	36,015,004
Totals	15,496	100%	100%	95,555	499,656,360

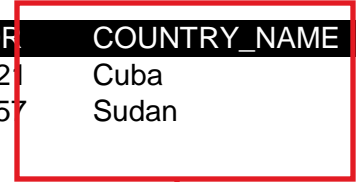
Opportunities to move to ACH



Vendor Master

Indicator: *Banned Countries*
Vendors on the embargo list

VENDOR	COUNTRY_NAME	CTY	NAME_1	CITY	STREET	GROUP1
7000032	Cuba	CU	LEX S.A	LA HABANA, CUBA.	ESQ A 10, MIRAMAR	FORN
70000457	Sudan	SD	SHEIKH & ABBAS	KHARTOUM	PO BOX 1777	FORN



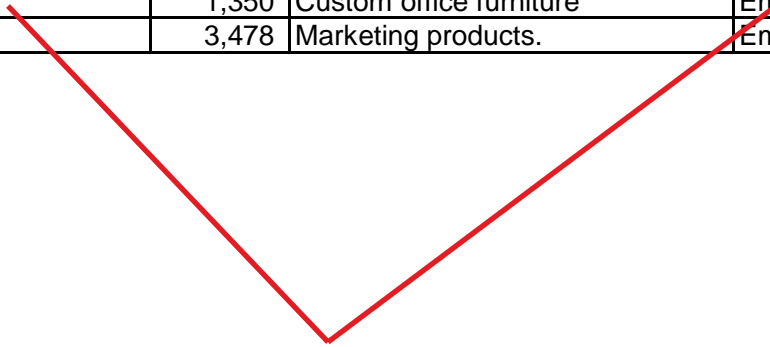
Vendor Master

25

Indicator: Conflict of Interest

Vendors vs. employees (name, numeric address, SS)

Vendor Name	Amount	Type of Goods or Services	Employee	Disclosed relationship?
Vendor A	33,642	Security Services.	Employee A	NO
Vendor B	2,500	Labor for services	Employee B	NO
Vendor C	3,520	Marketing products	Employee C	N/A - Non-exempt
Vendor D	1,500	Cleaning services	Employee D	NO
Vendor E	38,100	Subcontractors	Employee E	N/A - Non-exempt
Vendor F	1,350	Custom office furniture	Employee F	N/A - Non-exempt
Vendor G	3,478	Marketing products.	Employee G	NO



Vendor and employee found to be related

Vendor Master

Indicator: Banned Vendors
Vendors listed in the OFAC list

SDN_NAME	VENDOR_NAME	VENDOR_NAME2	VENDOR_NUM
ADP, S.C.	ADP		0001036299
NADA, Youssef	NADA	NATIONAL AUTOMOTIVE DEALERS ASSOC	0001032154

Vendors matching the OFAC list



Vendor Master

27

Indicator: D&B – Risky Vendors
Large vendors with low credit scores

VENDOR	INV AMOUNT	# Invoices	INDUSTRY	STANLEY_DNBI_SCORE
1004382	8,691,068.53	1210	Metals Service Centers & Offices	2.75
1031988	5,239,110.96	98	Nonferrous Foundries, nec	3.80
1051217	1,785,969.40	247	Nondurable Goods, nec	2.00
1030198	1,734,311.36	56	Industrial Supplies	3.80
1034435	1,295,023.32	64	Nonresidential Construction, nec	4.40
1017739	1,185,443.17	105	Plastics Products, nec	3.00



Low score

Invoice Processing

Indicator: *Old open invoices*
Trade invoices older than 180 days

DOC_TY	INVOICE_TYPE	VENDOR_NUM	AMOUNT	INV_NUM	INVOICE_DATE
RE	Invoice	0001002733	1,746.82	C5480	10/17/2001
KR	Invoice	0001002733	413.40	C4992	10/8/2001
RE	Invoice	0001006175	694.00	3617	3/11/2005
RE	Invoice	0001009007	2,100.00	ST053103	5/31/2003
XR	Debit Memo	0001011455	690.13	0097024-CM	3/26/2009
XR	Debit Memo	0001011455	1,163.41	0097715-CM	4/9/2009
KR	Invoice	0001014681	1,000.00	030904CDV	3/9/2004
XR	Invoice	0001015495	44.62	BU835-1476	6/24/2009
RE	Invoice	0001017014	3,833.34	211/07	7/5/2007
RE	Invoice	0001017014	3,833.33	333/07	10/25/2007
RE	Invoice	0001019034	3,842.67	0820610097	8/17/2006
RE	Invoice	0001019034	14,979.90	0720610096	8/17/2006

Invoices may not be valid

Open Invoices

Maximum rows: 500 All

BSIK - Accounting: Secondary Index for Vendors

Invoice Processing

Indicator: *Net Debit Balances*
Vendors with net debit balances

Vendor_Num	Amount	# of Invoices
1032372	14,810	2
1031678	11,768	1
1049006	9,909	3
Vendors owe us money	9,646	1
1035021	9,337	4
1033581	8,476	1
1031171	7,618	2
1034912	6,030	1
1051284	5,967	2
1015428	5,665	1

Invoice Processing

30

Indicator: *Suspicious vendors*
Unbroken invoice sequence

VENDNO	Vendor Name	Invoice in Seq	Total Invoices	% Invoices	AMOUNT
4742	Wielgaard Stellingssystemen	276	324	85%	207,876
7000010	Scan Modul MEDI-MATH B.V.	11	13	85%	107,802
2196	Scan Modul System	1237	1490	83%	5,602,788
2195	ByrumLabflex SA	352	450	78%	14,524,336
60000546	Garmt Design	3	4	75%	31,190
7000011	Scan Modul MEDI-MATH B.V.B.A.	18	26	69%	282,657

We are potentially his only customer

File **Closed Invoices**

Maximum rows 50000 All

BSAK - Accounting: Secondary Index for Vendors (Cleared Items)

Fields Filters Joins

Field	Operator	Low	High
BUDAT	BETWEEN	8/30/2010	9/5/2010

Invoice Processing

31

Indicator: *Even amounts*
Invoices with multiples of \$100

VENDOR	AMOUNT_EI	CURRENCY	Invoice	DATE_MOVE	NUMBER_M
1491	(156,000)	EURO	20081222	20081222	2721867
662	(108,000)	EURO	20081126	20081128	2707853
5531	(72,000)	EURO	20080923	20081014	2685244
6183	(50,400)	EURO	20080702	20080828	2661559
1349	(43,200)	EURO	20080929	20081020	2687195
6488	(42,000)	EURO	20080909	20080909	2666249
4188	(40,200)	EURO	20081126	20081126	2706205
5558	(36,000)	EURO	20081127	20081210	2717316
2382	(36,000)	EURO	20081218	20081222	2721610
6470	(33,000)	EURO	20081223	20081229	2723274
1503	(30,000)	EURO	20080310	20080410	2597341
1503	(30,000)	EURO	20080701	20080702	2638885

Even amounts



Invoice Processing

Indicator: *Unusual trends*
Monthly activity by amount & frequency

VENDOR	Total	9/09	10/09	11/09	12/09	1/10	2/10
14452	3,776,929	214,357	69,243	177,903	85,186	132,474	465,673
1993	2,464,923	180,167	340,458	141,555	27,646	157,316	217,763
92853	1,544,426	112,769	80,593	49,799	70,657	185,274	157,333
66284	1,291,167	163,128	137,502	62,126	54,065	126,012	78,710
7349	1,115,388	-	16,414	197,663	110,728	134,987	158,599
14299	1,111,562	60,732	167,767	32,882	122,819	93,232	100,623
41020	737,196	40,127	80,286	48,357	62,031	32,169	50,071
4045	673,427	-	-	80,271	-	275,926	-
6132	571,556	49,236	-	48,157	47,737	48,093	48,448
4514	561,631	78,959	-	-	-	-	-
1698	497,879	40,005	86,781	27,326	30,154	45,760	38,918
18384	406,500	28,000	70,100	20,053	26,857	17,828	9,636
95813	38,016	38,016	-	18,210	18,277	29,464	38,016
95794	26,916	26,916	-	3,892	6,711	15,568	6,916
1426	246,221	17,500	3,750	-	21,471	3,984	50,450

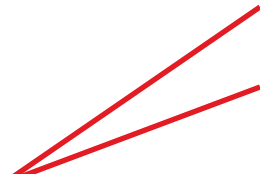
Unusual increase

Invoice Processing

Indicator: *Invoices under approval limit*
Transactions that may have circumvented approval

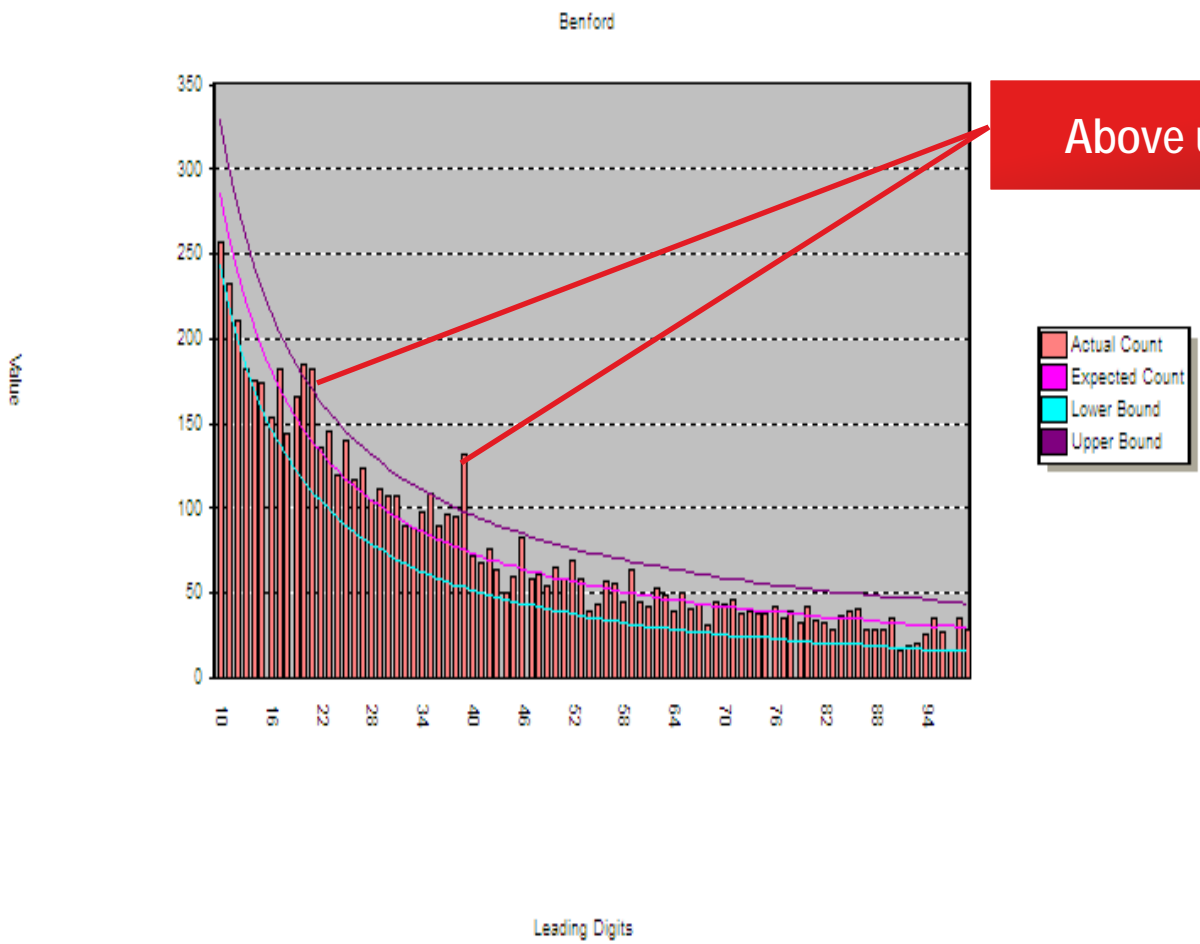
COCO	VENDOR_NUM_C	Below threshold \$2,500		Above threshold \$2,500	
		# invoices	Amount	# invoices	Amount
616	52	3,211	1,325,339	311	2,114,353
615	2196	1,169	860,752	405	4,922,257
615	4742	305	122,925	18	84,119
616	2	157	60,238	20	121,198
615	2	113	55,924	2	82,774
615	2195	103	120,273	374	14,472,678
616	4	101	32,933	2	7,728
615	2524	95	78,762	26	95,610
615	60000250	87	53,428	-	-
61		57	11,723	14	173,162
61		56	26,053	15	236,435
615		52	31,145	2	6,395
616	4841	48	11,021	-	-
616	60000019	45	77,172	1	3,694
615	2160	44	26,207	2	5,108
615	4924	44	31,137	6	19,812
615	3	43	14,500	1	2,915

Transactions that may fall under the radar



Invoice Processing

Indicator: *Benford Analysis*
Digital frequency using 2 digits



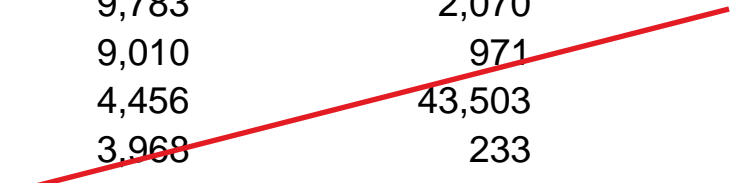
Above upper bound

Invoice Processing

Indicator: *Vendors with excessive billing*
Vendors with excessive invoices per year

ACCOUNT	AMOUNT	COUNT	AVG Invoice Amt	Invoices per week
ICO9000	20,255,105	9,783	2,070	188
20002276	8,750,939	9,010	971	173
ICO0006	193,851,509	4,456	43,503	86
20008131	926,131	3,968	233	76
ICO01		2,331	26,455	45
20004		2,196	2,624	42
30041655	1,755,555	2,137	823	41
20003232	808,263	1,989	406	38
20002818	2,479,923	1,934	1,282	37
30051889	742,741	1,558	477	30
ICO0151	44,439,717	1,367	32,509	26
20008047	1,527,630	1,351	1,131	26

Excessive invoices



Payments

Indicator: *Manually written checks*
Payments not going through regular check run



Trans_Type	Vendor Num	Date	Amount
KZ	1000868	5/11/2010	1,062
KZ	2700	5/20/2010	13,628
KZ	5002109	6/1/2010	58,209



Transaction type
for manually written
checks

Payments

Indicator: Duplicate Payments – Typo Errors
Same vendor num, amount & date

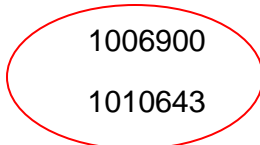
TYPE	VENDOR	VENDOR_NAM	REFERENCE	AMOUNT	DOC_DATE	BUSA
XR	1030888	SIFY LIMITED	EXPIMS069	(11,892)	7/31/2008	0700
XR	1030888	SIFY LIMITED	0212254-IN	(11,892)	7/31/2008	0700
XR	1030888		508	(7,424)	7/4/2008	0700
XR	1030888		608	(7,424)	7/4/2008	0700
KR	1011570	DIV OF WORKERS COMPENSATI	INV011508	(4,138)	1/15/2008	0700
XR	1011570	DIV OF WORKERS COMPENSATI	48860-0108	(4,138)	1/15/2008	0700
RE	1015894	ALLIED WASTE	2001786263	(3,580)	9/30/2007	0719
XR	1015894	ALLIED WASTE	0742-001786263	(3,580)	9/30/2007	0719
XR	1011534	KFORCE INC	3247099	(2,349)	10/5/2007	0700
XR	1011534	KFORCE INC	3247099A	(2,349)	10/5/2007	0700

Payments

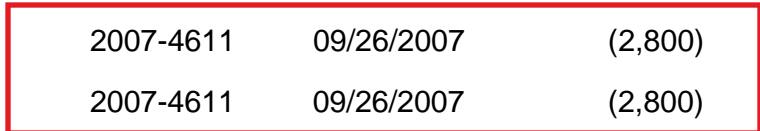
Indicator: Duplicate Payments – Two Vendors Same invoice num, date and amount but diff vendor

Vendor_num Vendor_num Invoice_num Invoice_date Amount

1006900	LEE TECHNOLOGIES INC	2007-4611	09/26/2007	(2,800)
1010643	LEETE KOSTO & WIZNER LLP	2007-4611	09/26/2007	(2,800)
1017019	ARCH ALUMINUM & GLASS CO INC	S00487554	10/19/2007	(672)
1020332	ARCH ALUMINUM & GLASS CO INC	S00487554	10/19/2007	(672)
	ABEL & CO INC	8001400	11/27/2007	(593)
1032294	ABEL WOMACK INC	8001400	11/27/2007	(593)
1005900	NCS CONSTRUCTION SERVICES GROUP	59157	01/02/2008	(495)
6001581	NCS CONSTRUCTION SERVICES GROUP	59157	01/02/2008	(495)



Different vendors



Same inv num, invoice date and amount

Payments

39

Indicator: Duplicate Payments – Two Systems Same invoice paid out of two different systems

BPCS

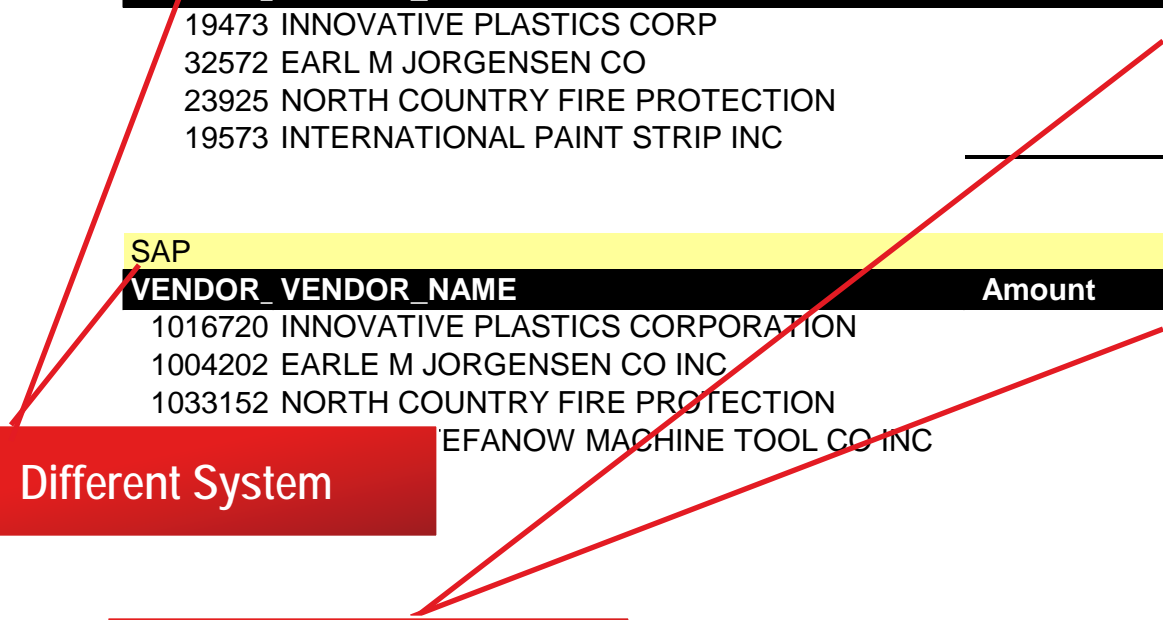
VENDOR	VENDOR_NAME	Amount	Invoice_Num
19473	INNOVATIVE PLASTICS CORP	1,520	37307
32572	EARL M JORGENSEN CO	1,053	Z503280420
23925	NORTH COUNTRY FIRE PROTECTION	954	7041
19573	INTERNATIONAL PAINT STRIP INC	460	32073
		3,986	

SAP

VENDOR	VENDOR_NAME	Amount	Invoice_Num
1016720	INNOVATIVE PLASTICS CORPORATION	1,520	37307
1004202	EARLE M JORGENSEN CO INC	1,053	Z503280420
1033152	NORTH COUNTRY FIRE PROTECTION	954	7041
	EFANOW MACHINE TOOL CO INC	460	32073

Different System

Same payment



Payments

40

Indicator: *Duplicate Payments*
Same vendor, amount, inv num but different date

VENDOR_NAME	VENDOR	AMOUNT	DOC_DATE	TYPE	REFERENCE
NORTHEAST UTILITIES	1000244	(1,052)	03/26/2008	XR	00207-0308
NORTHEAST UTILITIES	1000244	(1,052)	03/26/2007	KR	00207-0308
LANCET GLASS LTD	1001707	(1,283)	02/15/2007	XR	50394
LANCET GLASS LTD	1001707	(186)	06/29/2007	KR	50394
AUSTIN HARDWARE & SUPPLY INC	1004581	109	08/03/2007	KG	650246
AUSTIN HARDWARE & SUPPLY INC	1004581	(157)	07/12/2007	RE	650246
NATIONAL GRID	1014380	(844)	08/30/2007	RE	93009-0907
NATIONAL GRID	1014380	(816)	10/02/2007	RE	93009-0907
KONICA MINOLTA BUSINESS SOLUTIONS	1029660	(1,516)	08/15/2007	KR	4590557
KONICA MINOLTA BUSINESS SOLUTIONS	1029660	(1,516)	07/16/2007	KR	4590557

Same vendor, invoice num and amount

Different date

Payments

41

Indicator: AP vs. P-Card
Same Business, amount and similar dates

AP vs. P-card

Per Accounts Payable						Per P-Card Expense		
DOC_DATE	VENDOR	Vendor Name	PMNT_DATE	INV_AMT	REFERENCE	MERCHANT_NAME	TRANSACTION_DATE	DATE_DIFF
2/28/2009	1028145	Vendor A	3/30/2009	4,055	APP 11_V1649	Vendor A	2/5/2009	-23
10/7/2008	1047222	Vendor B	11/21/2008	3,500	2488	Vendor B	9/24/2008	-13
3/24/2009	1023425	Vendor C	6/22/2009	3,495	53433	Vendor C	3/5/2009	-19
4/8/2009	1028512	Vendor D	5/23/2009	2,435	168-0924	Vendor D	4/23/2009	15
3/9/2009	1016685	Vendor E	6/7/2009	2,140	17072	Vendor E	2/18/2009	-19
11/28/2008	1028798	Vendor F	12/28/2008	2,030	TK02804568	Vendor F	11/18/2008	-10
6/26/2009	1019351	Vendor G	9/24/2009	1,520	0000428350	Vendor G	6/11/2009	-15
5/14/2009	1033487	Vendor H	6/28/2009	1,520	43929	Vendor H	6/11/2009	28
6/1/2009	1019351	Vendor I	8/30/2009	1,520	0000423892	Vendor I	6/11/2009	10

Similar dates

Payments

Indicator: *Unusual Payment Runs*
Payment runs during the weekend

C_COCO	DAY	BUY_FROI	POSTING_DATE	NO_	AMOUNT
616	Sun	4	1/25/2009	40N08798	1,421
616	Sun	60000076	1/25/2009	40N08799	12,528
616	Sun	60000076	1/25/2009	40N08800	136
616	Sun	60000076	1/25/2009	301	157
616	Sat	2		331	10,918
616	Sat	4169	1/31/2009	40N08832	107
616	Sat	4841	1/31/2009	40N08833	213
616	Sat	4714	1/31/2009	40N08837	104
616	Sat	60000076	1/31/2009	40N08838	32
616	Sat	4169	1/31/2009	40N08839	110
616	Sat	4169	1/31/2009	40N08840	51
616	Sat	2	1/31/2009	40N08841	115

Check issued during the weekend



Payments

43

Indicator: *Due dates*
Payment date prior to invoice due date

Number of days

VENDOR_NAME	INVOICE_DATE	DUE_DATE	PAYMENT_DATE	C_DIFFDA	PAY_AMT
JISCO CORPORATION	20080909	20081208	20081124	14	48,375
JISCO CORPORATION	20080908	20081207	20081124	13	39,200
JISCO CORPORATION	20081001	20081230	20081222	8	27,291
BESCO MACH INDUST (ZHEJIANG)CO	20081106	20090105	20081229	7	14,489
KLEAR KUT ENGRAVING	20080930	20081114	20081107	7	3,604
HOLLINRAKE COMMUNICATIONS	20080930	20081114	20081107	7	545
DB ADVANTAGE INC	20080930	20081114	20081107	7	320
MACHINERIE PLUS LTEE	20081209	20081210	20081204	6	621
MACHINERIE PLUS LTEE	20081209	20081210	20081204	6	586
MACHINERIE PLUS LTEE	20081209	20081210	20081204	6	86
MACHINERIE PLUS LTEE	20081209	20081210	20081204	6	68
MERISCA MARKETING	20081121	20090105	20081231	5	2,369
JISCO CORPORATION	20080928	20081227	20081222	5	54,582
BRODIE INC	20081006	20090104	20081231	4	595
MSC INDUSTRIAL SUPPLY CO INC	20081006	20090104	20081231	4	532
MSC INDUSTRIAL SUPPLY CO INC	20081006	20090104	20081231	4	279
NICOLSON CUTTER GRIND & SUPPLY	20081120	20090104	20081231	4	274

Procurement

Indicator: *Retro PO* Invoice date prior to PO creation date

Purchasing occurred before having an approved PO

COMPA	ENTERED_BY	INVOICE_DATE	PO_DATE	PO_NUM
98	SMM0505	3/31/2009	11/20/2009	573041
93	KML1025	10/28/2009	10/30/2009	572552
93	KML1025	10/28/2009	10/30/2009	572552
98	GDG0831	7/14/2009	10/23/2009	572330
98	GDG0831	6/30/2009	10/23/2009	572330
98	GDG0831	7/20/2009	10/23/2009	572330
98	GDG0831	7/14/2009	10/23/2009	572330
98	GDG0831	6/30/2009	10/23/2009	572330
98	GDG0831	7/20/2009	10/23/2009	572330
93	FJT0722	9/25/2009	9/28/2009	571701
93	FJT0722	9/25/2009	9/28/2009	571701
91	HJM1203	9/24/2009	9/25/2009	571666
91	FJT0722	9/14/2009	9/15/2009	571344
98	SMM0505	3/18/2009	9/10/2009	571204
98	SMM0505	5/6/2008	9/10/2009	571205
98	GDG0831	4/9/2009	8/24/2009	570598
98	GDG0831	4/9/2009	8/24/2009	570598
98	GDG0831	4/4/2009	8/24/2009	570598
98	GDG0831	5/7/2009	8/24/2009	570598
98	GDG0831	5/21/2009	8/24/2009	570598

ITEM_DESC	VENDOR_NAME	ITEM_NUM
Not inventory item	FASTENAL COMPANY	8431030000
Not inventory item	MAIN STREET BANK	8431019200
Not inventory item	MAIN STREET BANK	8431019200
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
.0685 FOR SPENAX	BEKAERT CORPORATION	WIRE0685
ROD,CONSTRUCT		
ROD,CONSTRUCT		
Not inventory item		
ROD,CONSTRUCT		
Not inventory item		
Not inventory item		
Not inventory item		
Not inventory item		
Not inventory item		
Not inventory item		
Not inventory item		
Not inventory item		
Not inventory item		

Purchase Orders

Maximum rows: 1000 All

- ACCTHD - Compressed Data from FI/CO Document - Header
 - ACCTIT - Compressed Data from FI/CO Document
 - EKKO - Purchasing Document Header
 - MARC - Plant Data for Material

Fields | Filters | Joins

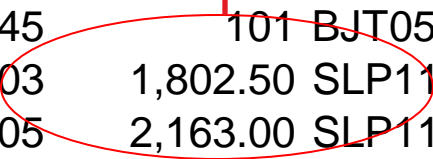
Field	Operator	Low	High
AWTYP	=	RMRP	

Procurement

Indicator: *Split Purchase Orders*
Same vendor, item and date

Vendor_Num	PO_Num	Amount	Creator	Item_Num	Date
3002	4501082742	126.24	DXH1007	495680	6/24/2010
3002	4501082745	42.08	DXH1007	495680	6/24/2010
1015428	4501079001	3,419.20	JMP1102	515707-11700	6/18/2010
1015428	4501079011	3,871.76	JMP1102	515707-11700	6/18/2010
1000094	4501079087	622	BJT0525	516669	6/18/2010
1000094	4501079163	237	BJT0525	516669	6/18/2010
1000094	4501082220	101	BJT0525	516669	6/24/2010
1000094	4501082220	101	BJT0525	516669	6/24/2010
1000094	4501082245	101	BJT0525	516669	6/24/2010
1000432	4501077603	1,802.50	SLP1128	516697	6/16/2010
1000432	4501077605	2,163.00	SLP1128	516697	6/16/2010
1000432	4501078181	360.5	SLP1128	516697	6/17/2010
1000432	4501078182	177.5	SLP1128	516697	6/17/2010

Potential split PO



Procurement

46

Indicator: Preferred Vendors
Identify use of non-preferred vendors

Businesses

Vendor #	Total		Companym 1010		Companym 1020		Companym
	Amount	# Invoices	Amount	# Invoices	Amount	# Invoices	Amount
0001013617	790,900	14	-	-	-	-	-
0001009169	461,444	193	424,998	154	-	-	-
0001022503	251,848	10	-	-	-	-	-
0001011534	164,626	122	15,180	12	-	-	-
0001028885	105,112	13	-	-	-	-	-
0001002872	79,077	29	-	-	9,077	29	-
0001011527	68,452	24	-	-	-	-	-
0001031176	64,898	22	-	-	-	-	-
0001001894	52,669	18	-	-	-	-	-
0001035941	47,472	2	-	-	-	-	-
0001034829	41,360	72	41,360	72	-	-	-
0001034907	41,083	4	41,083	4	-	-	-
0001033046	38,720	25	-	-	38,720	25	-
0001028798	33,191	14	-	-	-	-	-
0001006691	29,486	32	29,486	32	-	-	-
0001020424	27,997	39	-	-	27,997	39	-
0001031818	27,992	16	27,992	16	-	-	-
0001018005	22,220	1	-	-	-	-	-
0001030548	20,463	8	20,463	8	-	-	-
0001012835	18,018	19	-	-	-	-	-
0001008166	17,248	16	-	-	17,248	16	-

Purchases and frequency

Procurement

47

Indicator: *Unusually high price increases*
Items with price increases greater than 50%

NO_	UNIT_COST	UNIT_COST1	INCREASE %	AMOUNT	COUNT1
1104521065011131	1,545	2,643	71	1,538,487	32
1004521063011100	1,208	1,672	38	1,381,912	16
1104521065011141	1,545	2,643	71	1,285,581	24
1106521045011131	1,578	2,724	73	1,054,751	21
1106521045011141	1,578	2,328	48	999,083	20
1006521043011100	Unusually high price increases		0	770,569	16
2364251			165	530,446	61
1004509063011100	1,004	1,324	32	405,090	8
1106521054011122	2,963	2,963	0	325,958	6
0002010020000400	249	382	53	315,566	9
2364253	3	4	25	305,292	60

Procurement

48

Indicator: *Purchase of unneeded material*
Purchases in the Excess & Obsolete list

C_SKU	INVENTOF	QUANTIT\	RESERVE	AMOUNT	# POs	PO QUANTIT\	Purchases contained in the reserve	Amount
40852100D	2,372	3	2,372	21,193	8	32	3	2,372
4130127/0	7,663	9	1,916	11,943	5	14	9	7,663
55705	1,373	40	1,373	9,747	2	38	38	1,304
40912100	3,746	4	937	4,683	2	5	4	3,746
2434540	3,638	79	3,638	3,454	2	75	75	3,454
201087	3,162	62	2,530	3,060	1	60	60	3,060
40913200	2,376	2	594	2,376	1	2	2	2,376
C10-RVS	2,629	2	1,315	1,315	1	1	1	1,315
1064720	772	10	386	768	2	10	10	772
4182054	71	2	71	500	4	14	2	71
2064310	126	4	126	315	1	10	4	126

Purchases of items that are slow movers or are considered obsolete

Procurement

Indicator: *Procurement Card Analysis Stratification of Spending*

Transaction_Amount	Count	Percent of Count	Percent of Field	Transaction_Amount
<1,000	48	13%	0%	21,047
1,000 - 4,999	93	26%	4%	259,015
5,000 - 9,999	78	22%	8%	564,232
10,000 - 24,999	70	20%	16%	1,116,768
25,000 - 99,999	57	16%	36%	2,484,553
100,000 - 249,999	9	3%	24%	1,619,194
250,000 - 500,000	2	1%	11%	750,510
Totals	357	100%	100%	6,815,318

Abnormal trend

11 employees drive 35% of the purchases

Procurement

50

Indicator: *Aged Open Purchase Orders* *POs older than 12 months*

Vendor_Num	# POs	# Items	Amount
3,029	10	49	596,421
3,292	10	82	524,398
1,000	17	195	403,844
20,046	7	26	366,222
10,508	19	121	283,545
2,825	63	1,908	252,238
9,244	2	3	218,500
1,515	20	34	214,875
9,196	1	1	169,000
20,016	6	38	143,275
20,023	3	11	130,633
8,268	4	9	129,311
1,014	6	19	68,220
1,513	15	102	65,034

Procurement

Indicator: *Segregation of Duties* Users executing conflicting t-codes

USER ID	T CODE	TRANSACTION TEXT	Number of times executed	FUNCTION DESCRIPTION
User1	FB01	Post Document	1	ZAP02 - Process Vendor Invoices
User1	FK01	Create Vendor (Accounting)	23	ZPR01 - Vendor Master Maintenance
User2	FB01	Post Document	61	ZAP02 - Process Vendor Invoices
User2	FB65	Enter Incoming Credit Memos	2	ZAP02 - Process Vendor Invoices
User2	FBV0	Post Parked Document	109	ZAP02 - Process Vendor Invoices
User2	MIR7	Park Invoice	3	ZAP02 - Process Vendor Invoices
User2	MIRO	Enter Invoice	399	ZAP02 - Process Vendor Invoices
User2	MR41	Park Invoice	17	ZAP02 - Process Vendor Invoices
User2	MR42	Change Parked Invoice	5	ZAP02 - Process Vendor Invoices
User2	MR44	Post Parked Document	3	ZAP02 - Process Vendor Invoices
User2	XK01	Create vendor (centrally)	3	ZPR01 - Vendor Master Maintenance
User2	XK02	Change vendor (centrally)		Vendor Master Maintenance
User2	XK05	Block Vendor (Centrally)		Vendor Master Maintenance
User2	XK06	Mark vendor for deletion (centrally)		Vendor Master Maintenance
User3	FB01	Post Document		Process Vendor Invoices
User3	FB60	Enter Incoming Invoices		Process Vendor Invoices
User3	FK02	Change Vendor (Accounting)		Vendor Master Maintenance

Employees creating vendors and processing invoices

Payroll

Indicator: Suspicious Employees *Incorrect background check reference*

CLOCK__	STATUS_REASON	Code per Payroll	Code Per IA	Observation
012505	Rehire Sal FT Rg	x	047SS10	Use of "X"
012386	Rehire Sal FT Rg	x	175SS10	Use of "X"
006060	Rehire Sal FT Rg	X	273SST10	Use of "X"
016431	NewHire Hr FT Rg	004JTX10	004JKTX10	Missing digits
016572	NewHire Hrly Temp	248HQ	248HQ10	Missing digits
016597	NewHire Sal FT Rg	359CT	359CT10	Missing digits
016468	NewHire Sal FT Rg	187SS10	184SS10	Duplicate
016691	NewHire Sal FT Rg	421SS10	472SS10	Duplicate
013185	Rehire Sal FT Rg		511SS10	No code (Blank)
016353	NewHire Sal FT Rg	067SS010	067SS10	"010" instead of "10"
016354	NewHire Sal FT Rg	064SS010	064SS10	"010" instead of "10"
016366	NewHire Sal FT Rg	071SS010	071SS10	"010" instead of "10"
016367	NewHire Hr FT Rg	063SS010	063SS10	"010" instead of "10"
016685	NewHire Sal FT Rg	442IS010	442IS10	"010" instead of "10"

Differences between approved codes and codes in the payroll master

Payroll

53

Indicator: *Duplicate Social Security Duplicate/Invalid Social Security Number*

SS_	Clock_Num	PSID	Business
123456789	005449	SB1	Mechanics Sabina
123456789	005450	SB1	Mechanics Sabina

Duplicate SS in the Master File

Payroll

54

Indicator: *Suspicious Employees*
Salaried Employees without company email account

COMPANY CITY	CLOCK__	Business	H_S
270 Cary	014993	HSM Security Co.	Salaried
304 Myrtle Beach	015808	Tools US Div Management	Salaried
732 Noblesville	007655	US-SI Corrections Facility	Salaried
212 Seward	006176	Senior Technologies	Salaried
311 Portland	016384	Hydraulic Portland	Salaried
270 Jamestown	013172	HSM Security Co.	Salaried

Salaried employees not found in the active directory

Payroll

55

Indicator: *Duplicate Employees*
Same last name and similar first name

NAME	Risk	C_COMPA	CITY	CLOCK	STATE	STREET_LINE_1	ZIP_CODE	Business
Arseneau, Andres F.	M	812	Hanson	005483	Massachusetts	1079 Whitman St	02341	Access New England
Arseneau, Andres J.	M	812	South Easton	005535	Massachusetts	c/o Stanley Access Technologie	02375	Access New England
Brown, Jesse A.	M	719	Kannapolis	008050	North Carolina	8430 Dogwood Dr	28081	Logistics Inc - Cust Support
Brown, Jesse S.	M	719	Concord	014619	North Carolina	5528 Yorke Street NW	28027	Logistics Inc - Cust Support
Larrimore, Linda	H	326	Leighton	014582	Pennsylvania	2336 East Lizard Creek Rd	18235	Vidmar
LaRrimore, Linda R.	H	326	PALMERTON	000342	Pennsylvania	704 LAFAYETTE AVE	18071	Vidmar
Lee, Michael G.	M	822	MERRILLVILLE	003016	Indiana	5306 PIERCE ST	46410	Access Chicago
Lee, Michael L.	M	864	Burnsville	011486	Minnesota	14501 Hollow Park Court	55306	Access Minnesota
Stevens, Paul K.	M	733	LAKEWOOD	915632	Colorado	Unit 104	80228	Best - MAS Field
Stevens, Paul L.	M	733	Anderson	006837	Indiana	1743 D St	46016	Best - MAS Field

Employees with similar names

Payroll

Indicator: *Two employees same bank account*
Same bank account and different last name

Clock_Num	Routing	Account	Amount
002177	011900254	385007586433	47,500
011378	011900254	385007586433	50,417
000250	011900571	0000889797	32,279
001381	011900571	0000889797	30,868
010702	011900571	385000050629	75,534
010934	011900571	385000050629	38,553
001791	011900571	385004202007	33,525
010015	011900571	385004202007	6,605

Same bank account

Payroll

Indicator: *Unusual Hourly Employees*
Hourly Employees without vacation & overtime

CLOCK_NUM	Payroll Runs	REGULAR	VACATION	OVERTIME
002129	52	46,673	0	0
002248	50	34,766	0	0
007900	50	23,286	0	0
001629	48	49,221	0	0
002534	48	11,357	0	0
002971	48	35,152	0	0
004060	48	24,758	0	0
004430	48	25,534	0	0
007897	48	31,499	0	0
009355	48	24,485	0	0

Unusual activity: no vacation or overtime

Payroll

58

Indicator: *Duplicate Payments*
Same payroll run, same employee, different check

PSID	COMPANY	CLOCK_NUM	Amount	PAY	CHECK_NUM	Date	PAY_CODE
SB1	325	14600	4,167	REGULAR	A232110	12/18/2008	11
SB1	325	14600	4,167	REGULAR	A232111	12/18/2008	11
SB8	733	8604	1,748	REGULAR	001624122	07/02/2008	11
SB8	733	8604	1,748	REGULAR	10014563	07/02/2008	11
WA1	270	13308	1,720	REGULAR	10014516	06/18/2008	11
WA1	270	13308	1,720	REGULAR	10014517	06/18/2008	11
WA1	260	8471	1,574	REGULAR	10014518	01/17/2008	11
WK7	260	8471	1,574	REGULAR		008	11
WA1	732	6623	1,399	REGULAR		008	11
WA1	732	6623	1,399	REGULAR		008	11
WA1	270	12901	1,298	REGULAR	10013924	01/17/2008	11
WA1	270	12901	1,298	REGULAR	A1735	01/17/2008	11

Two different checks

Payroll

59

Indicator: *Multiple Salary Increases*
2 or more salary increases in last 12 months

CLOCK_NUMBER	RATE_FIRST	RATE_LAST	INCREASE \$	Annual increase	INCREASE %	# Increases
Employee A	26.21	37.5	11.29	23,483	43%	3
Employee B	21.64	31.03	9.39	19,531	43%	3
Employee C	31.45	45	13.55	28,184	43%	3
Employee D	26.44	37.5			42%	3
Employee E	34.13	48.08			41%	4
Employee F	24.04	33.65			40%	3
Employee G	27.4	38	10.6	22,048	39%	3
Employee H	31.25	43.27	12.02	25,002	38%	4
Employee I	21.64	29.81	8.17	16,994	38%	3
Employee J	19.23	26.44	7.21	14,997	37%	3
Employee K	33.65	45.67	12.02	25,002	36%	3

Multiple increases

3
3
3
3
4
3
3
4
3
3
3

Payroll

60

Indicator: *Suspicious Employees*
Employees paid by checks / PO BOX address

Name	Clock_num	Address	City	State	ZIP
Employee A	3320	P. O. Box 2985	Culver	California	90231
Employee B	7620	P.O. BOX 98	MCCORDSVILLE	Indiana	46055
Employee C	15806	PO BOX 226	ANDOVER	Massachusetts	1810

Weekly payroll checks
issued to a PO Box

Payroll

Indicator: *Excessive Overtime*
Employees with overtime >25% of regular time

CLOCK_NUM	Total Overtime	OT % of Regular
012646	28,243	50.83%
917287	21,565	51.80%
012572	25,760	52.21%
001329	22,200	53.27%
003729	20,467	53.37%
009036	21,697	53.79%
006463	25,999	54.64%
001697		56.67%
004502		56.71%
002588		58.35%
916841	30,226	59.25%
001115	21,824	59.51%
003065	23,685	59.93%
000724	26,743	61.72%
003908	20,003	61.89%
004359	23,106	62.58%
006609	24,151	63.37%
002263	24,859	63.50%

Excessive OT



Payroll

**Indicator: *Multiple Awards Bonuses*
3 or more awards in last 12 months**

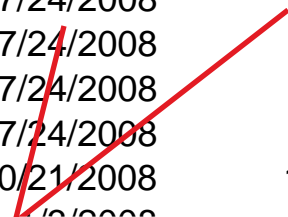
Clock Num	# of Awards	Total Amount
1374	4	3,437
10469	3	4,584
3947	3	1,019
4187	3	1,623
2858	4	1,310
Multiple awards	3	11,150
7943	3	1,957
8029	3	1,019
8150	3	1,019
11778	3	1,711

Payroll

Indicator: *Terminated Employees*
Employees paid beyond termination date

CLOCK_NUM	COMPANY	Termination Date	LAST_PAID	DAYS
503273	0581	7/24/2008	9/25/2008	63
503316	0581	7/24/2008	9/25/2008	63
503503	0581	7/24/2008	9/25/2008	63
503573	0581	7/24/2008	9/25/2008	63
002127	0700	10/21/2008	12/16/2008	56
007011	0733	1/6/2008	2/28/2008	56
002738	0379		7/7/2008	55
011074	0733		3/13/2008	52
013517	0700	1/22/2008	3/13/2008	51
002286	0211	10/13/2008	12/2/2008	50
007214	0733	9/19/2008	11/6/2008	48
012545	0270	11/13/2008	12/31/2008	48
011444	0733	11/4/2008	12/18/2008	44
013074	0270	8/12/2008	9/25/2008	44

Payroll checks after termination date

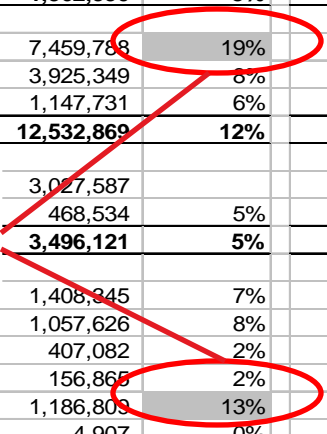


Payroll

Indicator: *Payroll Analysis Comparison between businesses*

Business	SALES	Headcount As of 12/31/08	REGULAR	As % of Sales	OVERTIME	As a % of Regular Pay	COMMISSIONS	As a % of Sales	WIN Awards 1/08 to 3/09	USD Per Employee
Business A		399	41,892,389		169,449	0%	723		274,637	688
Total Corporate		399	41,892,389		169,449	0%	723		274,637	688
Business B	519,116,218	737	38,356,423	7%	1,215,875	3%	330,299	0.06%	322,117	437
Business C	488,901,473	864	38,787,782	8%	747,115	2%	1,240,692	0.25%	54,487	63
Total CDIY	1,008,017,691	1,601	77,144,204	8%	1,962,990	3%	1,570,991	0.16%	376,604	235
Business D	230,833,117	866	39,007,263	17%	7,459,788	19%	3,359,518	1.46%	53,027	61
Business E	300,665,769	1,290	49,216,060	16%	3,925,349	8%	4,706,559	1.57%	249,595	193
Business F	220,259,430	418	17,741,050	8%	1,147,731	6%	738,138	0.34%	146,312	350
Total MAS	751,758,316	2,574	105,964,373	14%	12,532,869	12%	8,804,216	1.17%	448,935	605
Business G	374,178,004	1,357			3,027,587		10,378,178	2.77%	56,250	286
Business H	83,569,750	287			468,534	5%	862,408	1.03%	64,962	226
Total CSS	457,747,754	1,644			3,496,121	5%	11,240,586	2.46%	121,212	74
Business I	152,644,771	527			1,408,845	7%	1,111,417	0.73%	34,046	65
Business J	130,737,937	310	13,888,451	11%	1,057,626	8%	1,736,236	1.33%	99,553	321
Business K	137,957,690	412	19,986,478	14%	407,082	2%	-	0.00%	112,561	273
Business L	23,865,446	96	6,379,392	27%	156,865	2%	593,500	2.49%	18,158	189
Business M	78,750,199	236	9,486,776	12%	1,186,805	13%	1,976,958	2.51%	38,400	163
Business N	72,504,925	120	5,727,205	8%	4,907	0%	327,665	0.45%	15,165	126
Total Industrial	596,460,968	1,701	76,600,826	13%	4,221,635	6%	5,745,776	0.96%	317,882	187
Grand Total	2,813,984,729	7,520	371,014,670	13%	22,383,063	6%	27,362,292	122%	1,539,271	205

Outliers



Fixed Assets

65

Indicator: Useful Lives
Useful life not in compliance with policy

ASSET_NUM	DESCRIPTION	CATEGORY	USEFUL	CAPITALIZ	MIN_UL	MAX_UL	REVIEW	AMOUNT
000000154471	Exhaust System for Hammer Dept 3138-IO 216720	Building Equipment	015	8/15/2010	5	20	Compliance	17,862
000000154472	JusDust Air Make-up Unit - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	28,669
000000154473	JusDust Air Make-up Unit - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	28,669
000000154474	JusDust Air Make-up Unit - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	20,767
000000154475	Heat Treat Air Curtains - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	10,135
000000154476	HVAC Unit - Lennox 20 -Ton - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	38,826
000000154477	HVAC Unit - Lennox 20 -Ton - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	38,826
000000154478	HVAC Unit - Lennox 20 -Ton - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	38,826
000000154479	HVAC Unit - Lennox 20 -Ton - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	43,510
000000154480	HVAC Unit - Lennox 20 -Ton - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	43,510
000000154481	HVAC Unit - Lennox 20 -Ton - IO 216458+216533	Building Equipment	008	8/15/2010	5	20	Compliance	43,510
000000154504	Facility Plumbing Upgrades - IO 216553	Building Other	010	8/15/2010	5	15	Compliance	39,510
000000154505	er	er	005	8/15/2010	5	15	Compliance	8,520
000000154506	Improvements	Improvements	003	8/15/2010	1	10	Compliance	48,823
000000154507	Equipment	Equipment	015	8/15/2010	5	15	Compliance	31,385
000000154508	Equipment	Equipment	010	8/15/2010	5	15	Compliance	20,575



Support the compliance

Asset Additions

Maximum rows: 50000 All

- ANLA - Asset Master Record Segment
 - ANLC - Asset Value Fields
 - ANLB - Depreciation terms
 - ANLZ - Time-Dependent Asset Allocations

Fields Filters Joins

Field	Operator	Low	High
AKTIV	BETWEEN	8/8/2010	9/4/2010
ANLN1	<	000000400000	
ERDAT	BETWEEN	8/8/2010	9/4/2010

Fixed Assets

66

Indicator: *Asset Classification*
Use of unusual words or high amounts

Unusual word for that category

ASSET_NUM	AMOUNT	CAPITALIZATION	DESCRIPTION	DESCRIPTION	CLASSIFICATION
000000154358	16,210	7/15/2010	Machine Shop AC Compressor - IO 216666	Building Equipment	May not be Building Eq
000000154331	1,470	7/15/2010	PC Upgrade - Carmen Martinez - IO 216614	Computer Equipment	May not be Comp Eq
000000154339	2,152	7/15/2010	PC Upgrade - Mark Carlton - IO 216648	Computer Equipment	May not be Comp Eq
000000307737	1,688	7/15/2010	10-244-733,Laptop-Jason Ford - IO 216605	Computer Equipment	May not be Comp Eq
000000307742	1,910	7/15/2010	10-223-733, Laptop-Emily Carsello - IO 216504	Computer Equipment	May not be Comp Eq
000000154468	244,131.60	7/15/2010	Hot & Cold Forge Tooling Design - IO 215263	Tools & Tooling	Mat not be Tooling

Unusual amount for that category

Fixed Assets

67

Indicator: CIP Aging CIP Aging by business

Business	TOTAL	LESS_3MO	_3MO_6MO	_6MO_1YR	_1YR_2YRS	_2YRS_3YRS	_3YRS_4YRS	MORE_THAN_4YRS
A	3,705	3,705	-	-	-	-	-	-
B	12,922	-	12,922	-	-	-	-	-
C	1,632,632	28,631	282,048	691,380	630,573	-	-	-
D	(1,411)	-	-	-	(1,411)	-	-	-
E	70	-	-	70	-	-	-	-
F	383,909	-	-	383,909	-	-	-	-
G	6,831	6,831	-	-	-	-	-	-
H	642	642	-	-	-	-	-	-
I	(744)	627	-	-	(1,372)	-	-	-
J	124,092	87,958	44,600	(8,125)	(342)	-	-	-

Old CIP

File Q [CIP]

Maximum rows 0 All

- ANLA - Asset Master Record Segment
 - ANLC - Asset Value Fields
 - ANLB - Depreciation terms

Fields Filters Joins

Field	Operator	Low
ERDAT	>	1/1/2003
ANLN1	>	000000400000

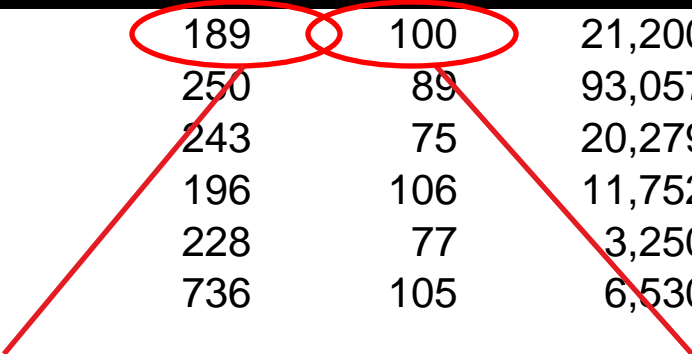
Fixed Assets

Indicator: Aged CIP
CIP > 180 days and spending 70% of budget

ASSET_NUM	INVESTMENT_C	CIP_DAYS	BUDGET_	AMOUNT	IO_AMOUNT
000000606645	000000215699	189	100	21,200	21,200
000000606480	000000215701	250	89	93,057	104,198
000000606481	000000215702	243	75	20,279	27,000
000000606592	000000215884	196	106	11,752	11,062
000000606602	000000215855	228	77	3,250	4,200
000000604530	000000211373	736	105	6,530	6,190

Aging

Budget



Fixed Assets

Indicator: *Negative CIP*
CIP with credit balances

INVESTMENT_ORDER	DESCRIPTION	AMOUNT	CAPITALIZATION_DATE
000000209843	A/C#Z901,Supplier EDI/VMI Additns-split	(67.8)	1/30/2007
000000213488	613,Phoenix move office furniture & IT	(11,730.7)	11/24/2008
000000214590	Z901,GRC Implementation for SAP 4.7	(34,840.0)	6/24/2009
000000215160	Z623, KTLO (SAN & NAS)	(3.8)	10/21/2009
000000216267	Z623, 10-192-005, Laptop for Miramar DC	(151.3)	5/24/2010

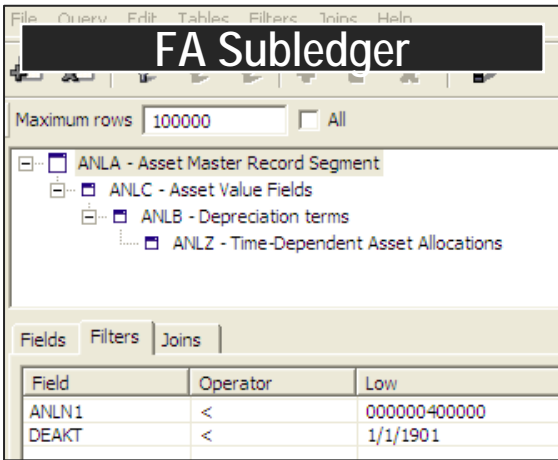
Credit balances

Fixed Assets

70

Indicator: *Idle Assets*
List of assets flagged as idle

Asset_Nu	Idle_Flag	Description	Acq_Amt	Acc_Dep	NBV
111299	STAN	TOOLING WG TRACKER	40,860	(27,438)	13,422
111300	STAN	TOOLING WG MEDALLION	23,260	(15,621)	7,640
111327	STAN	KRIS STRODA-COIL WINDER	650	(390)	260
111334	STAN	BLUE OVEN	740	(740)	-
111374	STAN	Quantum 30	13,680	(13,680)	-
111374	STAN	Quantum 30	13,680	(13,680)	-
111379	STAN	Oscilloscope/HP5460A	2,160	(1,296)	864
111379	STAN	Oscilloscope/HP5460A	2,160	(1,296)	864
111422	STAN	INTEL PENTIUM 3 1GHZ SERVER	5,222	(5,222)	-
111425	STAN	IFINISH V60 DV - HARDWARE PORTION	5,750	(5,750)	-
111425	STAN	ER 4100 300GB ENET Servers	3,577	(3,577)	-
111425	STAN	FA Subledger	5,632	(5,632)	-



Depreciation suspended – monitor for disposition

Fixed Assets

71

Indicator: *Unused Assets* *Assets available for transfer*

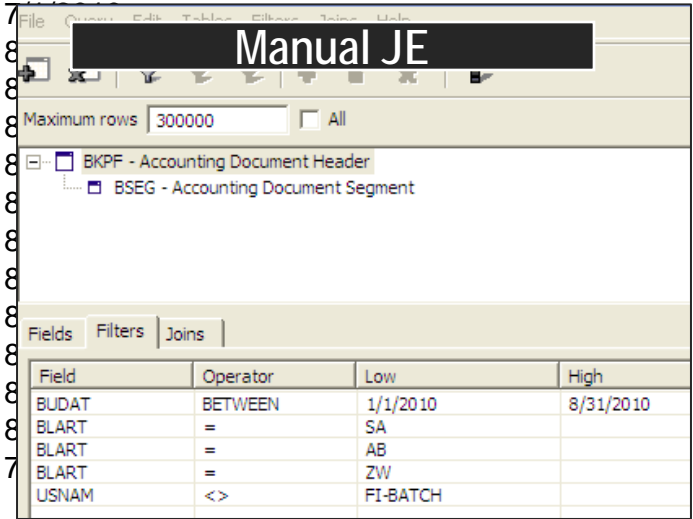
Asset	Avail_Flag	Description	Amount	Acc_dep	NBV
124419	PU	BPCS SOFTWARE	349,921	(349,921)	-
140597	BUY	SHIPPING SYSTEM SOFTWARE	324,538	(324,538)	-
140629	BUY	BUSINESS OBJECTS SOFTWARE	303,112	(303,112)	-
140618	BUY	AS400 UPGRADE (i series)	249,700	(249,700)	-
140620	BUY	JDE SOFTWARE	179,630	(179,630)	-
140626	BUY	GAIN-OPS SOFTWARE	169,316	(169,316)	-
140643	BUY	PEOPLE SOFT SOFTWARE	140,375	(140,375)	-
140616	BUY	J.D.EDWARDS SOFTWARE	138,180	(138,180)	-
144689	9990	IP Lock Project	63,550	(63,550)	-
140589	BUY	CICS/VSE MAINFRAME SOFTWARE	58,514	(58,514)	-
141250	BUY	Microsoft Software Licenses	54,041	(54,041)	-
142517	BUY	WHSE MGMNT SOFTWARE UPDATE	44,281	(44,281)	-
146566	9990	6150 Upgrade IO 210947	44,180	(31,909)	12,271
146752	9990	Z02 Case and Cover IO# 210953	15,360	(6,656)	8,704
148285	9990	Dynacast Center Mold - IO 211953	14,870	(6,611)	8,259

General Ledger

72

Indicator: *Missing description*
Manual JE with blank or only numbers as description

Doc_Type	Doc_Num	Account_Group	Amount	Posting_Date
SA	100614045	Equity	156,151	7/1/2010
SA	100614045	Asset	20,431	7/1/2010
SA	120047293	Equity	20,431	7/1/2010
SA	120047293	Asset	9,395	7/29/2010
SA	120052444	Asset	6,582	7/1/2010
SA	120052444	Equity	6,582	
SA	120052445	Revenue	3,981	
SA	120052445	Revenue	1,667	
SA	120052445	Revenue	750	
SA	120052445	Revenue	750	
SA	120052444	Revenue	239	
SA	120052444	Revenue	239	
SA	120047293	Asset	(239)	
SA	100614045	Revenue	(239)	
SA	100614045	Asset	(750)	
SA	100614045	Revenue	(750)	
SA	100620746	Revenue	(5,648)	
SA	100614045	Equity	(6,582)	



```

OPEN P_JE_Manual
DELETE FIELD C_Desc OK
DEFINE FIELD C_Desc Amount COMPUTED EXCLUDE( Desc "0123456789/-" )

EXTRACT RECORD IF Desc = " " OR T_Desc_num = " " TO GL01_Missing_desc
    
```

General Ledger

Indicator: *Suspicious JE descriptions*
Manual JE missing description or matching key words

Doc_Type	Doc_Num	Desc	Account_Group	Amount	Posting_Date
SA	100119511	MISC ENTRIES	Asset	1,852,381	7/15/2010
SA	100120942	MISC ENTRIES	Asset	1,554,782	7/15/2010
SA	100123769	MISC ENTRY TOPLEVEL	Asset	1,446,319	8/15/2010
SA	100123596	MISC ENTRIES	COGS	1,227,580	8/15/2010
AB	100123769	Misc Accrual values	Liabilities	1,227,580	8/15/2010
SA	100119511	704S Misc Accr values Jun	Liabilities	1,000,000	7/31/2010
SA	100119511	MISC 04	Liabilities	(546,849)	7/3/2010
SA	100123596	MISC ENTRIES	Liabilities	(546,849)	8/15/2010
SA	100117420	MISC 04	Liabilities	(560,152)	8/15/2010
SA	100120208	MISC ENTRIES	Liabilities	(771,000)	8/15/2010
SA	100114052	704S Misc Accr values Jun	SG&A	(2,943,000)	7/15/2010
AB	120046198	MISC ENTRIES	SG&A	(1,067,604)	8/15/2010
SA	120046198	MISC ENTRIES	Asset	(16,868,264)	8/15/2010

Suspicious words such as misc, corrections, favorable, other, temporary, etc,



```
OPEN P_JE_Manual
EXTRACT RECORD IF (FIND( "OTHER" ,Desc ) OR FIND( "Misc" ,Desc ) OR FIND(
"Correction" ,Desc ) OR FIND( "Correction" ,Desc )) AND (Amount > 500000 OR
Amount <- 500000)
```

General Ledger

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Indicator: *Approval*
JE posted and approved by the same person

Doc_Type	Doc_Num	Posting_Date	Amount	Posted by:	Approved by:	Approved by:
SA	105103583	1/2/2010	2,615	GAG1021	HDM1013	"Properly Approved"
SA	105103583	1/2/2010	(30)	GAG1021	HDM1013	"Properly Approved"
SA	105103583	1/2/2010	(349,148)	GAG1021	HDM1013	"Properly Approved"
SA	105138558	1/2/2010	658,177	SXS0512	SXS0512	"Not Properly Approved"
SA	105138558	1/2/2010	(658,177)	SXS0512	SXS0512	"Not Properly Approved"
SA	105138558	1/2/2010	(18,164)	SXS0512	SXS0512	"Not Properly Approved"
SA	105138558	1/2/2010	18,164	SXS0512	SXS0512	"Not Properly Approved"
SA	105107620	1/2/2010	114	SXS0512	SXS0512	"Not Properly Approved"
SA	105107620	1/2/2010	163	SXS0512	SXS0512	"Not Properly Approved"
SA	120004667	2/28/2010	5,521	MXV0420	CXG0526	"Properly Approved"
SA	120004667	2/28/2010	7,198	MXV0420	CXG0526	"Properly Approved"
SA	120004667	2/28/2010	1,081	MXV0420	CXG0526	"Properly Approved"
SA	120004667	2/28/2010	4,305	MXV0420	CXG0526	"Properly Approved"
SA	120004667	2/28/2010	1,072	MXV0420	CXG0526	"Properly Approved"
SA	120004667	2/28/2010	4,284	MXV0420	CXG0526	"Properly Approved"
SA	105240218	3/6/2010	41	RJS1030	CXG0526	"Properly Approved"
SA	105240219	3/6/2010	(51)	RJS1030	CXG0526	"Properly Approved"

Same person posted and approved the JE

General Ledger

75

Indicator: Duplicate JE
Same period, amount, acct number but diff JE ref

Account_Num	Amount	Posting_Date	User_Name	Desc	Account_Nam	Account_Group	Doc_Num
112011	(28,610.56)	3/30/2010	MRA0504	PRIOR MONTH ADJUSTMENTS	Royal Canada P/R C\$	Asset	100635311
112011	(28,610.56)	3/31/2010	MRA0504	PRIOR MONTH ADJUSTMENTS	Royal Canada P/R C\$	Asset	100635318
112049	(118,638.42)	3/31/2010	MXM0623	JE_TB SM Conversion_Jul	Cash adjustments	Asset	120050726
112049	(118,638.42)	3/31/2010	MXV0420	JE#_TB SM Conversion Jul	Cash adjustments	Asset	120049834
112068	(19,822.10)	3/28/2010	EDG0402	MISC ENTRIES	BOA - Portal -3192	Asset	100120208
112068	(19,822.10)	3/28/2010	DMP0816	Misc July	BOA - Portal -3192	Asset	100114052
112076	(189.67)	3/15/2010	EDG0402	MISC ENTRIES	Fleet-A/P 9369245666	Asset	100120208
112076	(189.67)	3/15/2010	DMP0816	Misc July	Fleet-A/P 9369245666	Asset	100114052
112077	678.14	3/15/2010	EDG0402	MISC ENTRIES	Fleet A/P-except	Asset	100120208
112077	678.14	3/15/2010	DMP0816	Misc July	Fleet A/P-except	Asset	100114052

Duplicate JE

General Ledger

76

Indicator: *Unusual adj to revenue/expenses*
Manual JE decreasing expenses increasing revenue

Doc_Type	Date	Group	Doc_Num	Amount	Description
SA	7/15/2010	SG&A	100095182	(637,500)	
SA	8/15/2010	SG&A	100092675	(637,500)	
SA	8/15/2010	SG&A	100627893	(1,234,088)	
SA	7/15/2010	SG&A	100122811	(3,307,329)	
SA	7/15/2010	SG&A	100122811	(1,671,803)	
SA	8/15/2010	SG&A	100092503	(443,298)	
SA	8/15/2010	SG&A	100092503	(279,585)	
SA	8/15/2010	SG&A	100092503	(308,471)	
SA	7/3/2010	SG&A	105362622	(310,519)	
SA	7/3/2010	SG&A	105382910	(635,424)	
SA	7/3/2010	SG&A	105395528	(635,424)	
SA	8/15/2010	Revenue	100628467	(764,587)	
SA	8/15/2010	Revenue	100628467	(355,210)	
SA	7/15/2010	Revenue	105416008	(316,694)	
SA	7/15/2010	Revenue	105377701	(330,331)	
SA	8/15/2010	Revenue	105441563	(737,375)	

Reducing expenses
or increasing sales
through manual JE

General Ledger

77

Indicator: Significant JE
Manual JE > \$1M recorded in certain acct groups

DOC_TYPE	Posting_Date	Account_Group	Amount	Desc
SA	7/15/2009	SG&A	(1,286,120)	co 720 recurring
SA	7/15/2009	SG&A	(2,286,868)	co 720 recurring
SA	8/7/2009	SG&A	(6,116,363)	New Restruct actions
SA	7/31/2009	Revenue	(4,857,947)	Cost Transfer
SA	7/31/2009	Revenue	(4,753,391)	Cost Transfer
SA	7/31/2009	Revenue	(1,744,443)	Cost Transfer
SA	7/15/2009	SG&A	(1,671,803)	Derivatives
SA	7/15/2009	SG&A	(1,616,136)	Derivatives
SA	7/15/2009	SG&A	(1,535,090)	Forwards
SA	7/15/2009	SG&A	(1,500,249)	Forwards
SA	8/15/2009	SG&A	(1,446,319)	MISC 04
SA			(1,358,816)	JE#173 BAM Absorption
SA			(1,324,983)	156.0 INVENTORY ADJUSTME
SA			(1,302,476)	JE#22.1 Affiliate Reclass
SA	8/15/2009	SG&A	(1,300,710)	August Forwards
SA	8/15/2009	SG&A	(1,234,088)	72B USD CASH INVESTMENT
SA	8/15/2009	SG&A	(1,227,580)	MISC ENTRIES
SA	8/31/2009	Revenue	(1,116,785)	700.0 JDE TOSAP
SA	8/31/2009	Revenue	(1,108,417)	610.0 AFFIL COS RECLASS

High value JE



General Ledger

Indicator: *Unusual User Names*
JE from Generic User IDs or activity from unusual posters

Doc_Type	Doc_Num	Posting Date	User Name	Amount
AB	120007407	2/6/2010	FF_CUSTOM_1	3,855
AB	120007423	2/6/2010	FF_CUSTOM_1	2,713
SA	120006442	2/6/2010	FF_CUSTOM_4	1,650
AB	120004713	2/6/2010	FF_CUSTOM_1	1,620
AB	120004714	2/6/2010	FF_CUSTOM_1	1,590
SA	120006415	2/6/2010	FF_CUSTOM_4	999
SA	120006490	2/6/2010	FF_CUSTOM_4	900
AB	120004725	2/6/2010	FF_CUSTOM_1	862
SA	120002615	2/6/2010	FF_CUSTOM_4	83
AB	120004773	2/6/2010	FF_CUSTOM_1	82
AB	120004706	2/6/2010	FF_CUSTOM_1	81
SA	120002607	2/6/2010	FF_CUSTOM_4	74
SA	120002607	2/6/2010	FF_CUSTOM_4	74
AB	120004747	2/6/2010	FF_CUSTOM_1	742
AB	120004747	2/6/2010	FF_CUSTOM_1	742
AB	120004739	2/6/2010	FF_CUSTOM_1	675
AB	120004744	2/6/2010	FF_CUSTOM_1	650
AB	120004718	2/6/2010	FF_CUSTOM_1	648

Unusual User IDs



OPEN P_JE_Manual

EXTRACT RECORD IF MAP(User_name, "xxx999") = F TO GL13_Unusual_Users

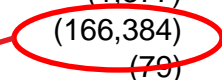
General Ledger

79

Indicator: *Dormant Accounts* *Revenue/Expenses recorded in dormant accounts*

Account	Balance carried forward	Jan-10	Feb-10	Mar-10	Apr-10
Sales revenues - for	0	0	0	0	(650)
Sales revenues - for	0	0	0	0	(11,154)
Returned Goods - Dom	0	0	0	0	288
Sales Freight - For	0	0	0	0	(39)
Sales Freight - For	0	0	0	0	(162)
Sales Disc/Allow For	0	0	0	0	6,134
Under/Over Pmt - dom	0	0	0	0	0
SlsDisc/All-ManEntry	0	0	0	0	(34,343)
Sales D&A Aff	0	0	0	0	(10)
PPV-Material	0	0	0	0	14,290
PPV-Material	0	0	0	0	1,048
Small Price Diff	0	0	0	0	1
Small Price Diff	0	0	0	0	350
COGS Manual Entry	0	0	0	0	(79,673)
COS Drop-Ship_Serv	0	0	0	0	544
COS Drop-Ship_Serv	0	0	0	0	300
PPV Currency	0	0	0	0	397
Prov for inv losses	0	0	0	0	(84,000)
Warranty Expense	0	0	0	0	(196)
Scrap & waste recov	0	0	0	0	(1,377)
Misc. COS	0	0	0	0	(166,384)
OTHER MFG EXPENSE	0	0	0	0	(79)

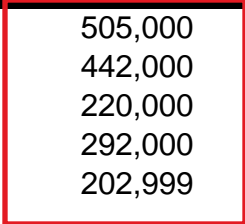
Unusual



General Ledger

Indicator: *Manual JE with even amounts*
Manual JE with Amounts ending "000" or "999"

DOC_TYPE	AMOUNT	POSTING_DATE	LINE_ITEM	ITEM_TEXT	ACCOUNT_GROUP
SA	505,000	7/15/2010	006	TP Equipment	COGS
SA	442,000	8/15/2010	052	Environmental allocation reclasses	Liabilities
AB	220,000	7/3/2010	005	Sonitrol Escrow Settlement	Revenue
SA	292,000	8/31/2010	006	Reclass restructuring severance	Liabilities
SA	202,999	7/31/2010	003	PPV-Material	COGS



Even amounts

```

OPEN P_JE_Manual

EXTRACT RECORD IF (MOD( Amount, 1000) = 0 AND Amount > 500000) OR
SUBSTR( REVERSE( SPLIT( STRING( Amount, 12 ), ".", 1 )), 1, 3) = "999"
TO GL05_Even_amounts
    
```

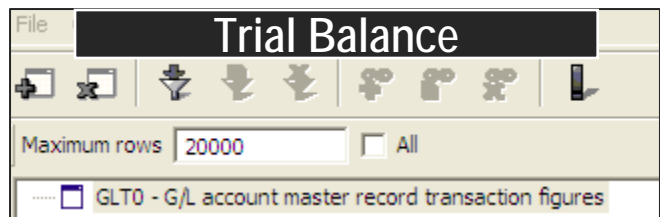


General Ledger

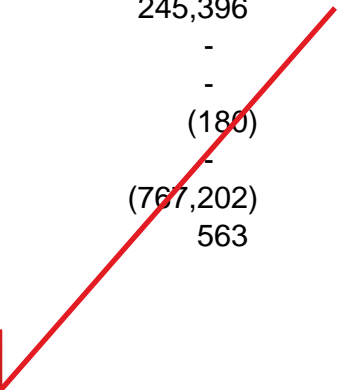
81

Indicator: *Validation of Trial Balance* Differences between total JE and trial balance

GL Account #	Acct Type	Prior Month	Current Month	Change per TB	Activity per SAP	Test
112019	GL	(1,087,416)	(1,575,736)	(488,320)	(488,320)	"Match"
112049	GL	(303)	15	318	318	"Match"
112068	CASH	-	(139,590)	(139,590)	(139,590)	"Match"
112070	CASH	251,099	(2,115,182)	(2,366,281)	(2,366,281)	"Match"
112071	CASH	3,755,426	4,889,526	1,134,100	1,134,100	"Match"
112075	GL	151,912	196,668	44,756	44,756	"Match"
112076	GL	(3,707,887)	(4,430,907)	(723,020)	(723,020)	"Match"
112077	GL	(8,678)	24,582	33,260	33,260	"Match"
112078	CASH	(868,320)	(1,163,305)	(294,984)	(294,984)	"Match"
112079	CASH	16,061	261,456	245,396	245,396	"Match"
112085	CASH	589	589	-	-	"Match"
112086	CASH	60	60	-	-	"Match"
112087	CASH	231,803	231,623	(180)	(180)	"Match"
112088	CASH	(2)	(2)	-	-	"Match"
112095	CASH	780,003	12,801	(767,202)	(767,202)	"Match"
116002	GL	(106)	457	563	563	"Match"



Validation



General Ledger

82

Indicator: *Chart of Accounts*
New accounts added to the chart of accounts

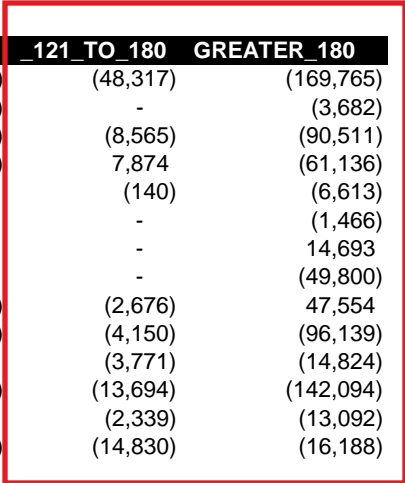
Account_Num	Short_Name	Full_Name	Creation_Date
215007	Union Dues Deduction	Union Dues Deduction	6/15/2010
215008	Pay Attachments, etc	Pay Attachments, etc.	7/15/2010
217043	Swap Contract Accrue	Swap Contract Accrued Interest	8/1/2010



Unvouched

Indicator: Aging Aging by System and Plant

SYSTEM	TYPE	BUS_NAME	PLANT_NAME	TOTAL	LESS_30	_31_TO_60	_61_TO_90	_91_TO_120	_121_TO_180	GREATER_180
SAP	Trade	CDIY	Plant A	(332,854)	(39,851)	(28,367)	(23,564)	(22,990)	(48,317)	(169,765)
SAP	Trade	CDIY	Plant B	(95,760)	(77,450)	-	-	(14,627)	-	(3,682)
SAP	Trade	CDIY	Plant C	(845,063)	(601,509)	(115,039)	(23,573)	(5,866)	(8,565)	(90,511)
SAP	Trade	CDIY	Plant D	(116,753)	(42,600)	(9,386)	(2,117)	(9,386)	7,874	(61,136)
SAP	Trade	CDIY	Plant E	(12,268)	(5,420)	(96)	-	-	(140)	(6,613)
SAP	Trade	CDIY	Plant F	(1,466)	-	-	-	-	-	(1,466)
SAP	Trade	CDIY	Plant G	14,693	-	-	-	-	-	14,693
SAP	Trade	CSS	Plant H	(49,800)	-	-	-	-	-	(49,800)
SAP	Trade	CSS	Plant I	46,826	7,950	(1,844)	(2,240)	(1,917)	(2,676)	47,554
SAP	Trade	CSS	Plant J	(178,598)	(32,325)	(25,259)	(16,220)	(4,506)	(4,150)	(96,139)
SAP	Trade	CSS	Plant K	(41,835)	(19,600)	(3,640)	-	-	(3,771)	(14,824)
SAP	Trade	CSS	Plant L	(503,076)	(233,721)	(64,753)	(16,362)	(32,451)	(13,694)	(142,094)
SAP	Trade	CSS	Plant M	(28,164)	(7,251)	(5,230)	(252)	-	(2,339)	(13,092)
SAP	Trade	CSS	Plant N	(108,069)	(21,301)	(3,928)	(36,828)	(14,994)	(14,830)	(16,188)



Risk in older buckets

File **Unvouched**

Maximum rows All

- BSIS - Accounting: Secondary Index for G/L Accounts
 - BSEG - Accounting Document Segment
 - EKPO - Purchasing Document Item
 - EKKO - Purchasing Document Header
 - LFA1 - Vendor Master (General Section)

Fields Filters Joins

Field	Operator	Low
HKONT	=	0000211008

Unvouched

Indicator: *Duplicate Receipts Aging by System and Plant*

VENDOR	ITEM	RCT_QTY	RCT_DATE	USER
1993	N80157A	358	20100205	PTB1012
1993	N80157A	358	20100205	PTB1012
1993	N90110	68	20100225	PTB1012
1993	N90110	68	20100225	PTB1012
1993	173925	500	20100322	PTB1012
1993	173925	500	20100322	PTB1012
1993	103881	240	20100201	PTB1012
1993	103881	240	20100201	PTB1012

Potential duplicate receipt

File **Receipts**

Maximum rows 1000 All

- ACCTHD - Compressed Data from FI/CO Document - Header
 - ACCTIT - Compressed Data from FI/CO Document
 - EKKO - Purchasing Document Header
 - MARC - Plant Data for Material

Fields Filters Joins

Field	Operator	Low	High
AWTYP	=	RMRP	

Unvouched

85

Indicator: *Aged Unvouched* *Unvouched older than 90 days*

PRIORITY	BUS_NAME	TOTAL	VENDOR_	VENDOR_NUM	TRANS_T	PO_NUM	PO_LINE	AGING_DAYS
Priority D	CDIY	(438)	Trade	0001005548	WE	4150000401	00010	273
Priority D	CDIY	385	Trade	0001005548	XR	4150000408	00005	242
Priority C	CDIY	(1,110)	Trade	0001005548	WE	4150000428	00005	144
Priority D	CDIY	(188)	Trade	0001005548	WE	4150000430	00010	196
Priority D	CDIY	(885)	Trade	0001005548	WE	4150000449	00004	164
Priority C	CDIY	1,526	Trade	0001051726	WE	4151150280	00001	157
Priority C	CDIY	1,526	Trade	0001051726	WE	4151150281	00001	157
Priority D	Industrial Tools	168	Trade	0001004301	XR	4500352907	00041	993
Priority C	Industrial Tools	1,161	Trade	0001004301	XR	4500352907	00042	924
Priority C	Industrial Tools	1,083	Trade	0001004301	XR	4500352907	00043	867
Priority C	Industrial Tools	(1,240)	Trade	0001004301	XR	4500352907	00044	902
Priority C	Industrial Tools	(1,314)	Trade	0001004301	XR	4500352907	00045	847
Priority C	Industrial Tools	(1,050)	Trade	0001008352	WE	4500357882	00011	851
Priority B	Industrial Tools	(2,000)	Trade	0001008352	WE	4500357882	00013	851
Priority D	Industrial Tools	(235)	Trade	0001008352	WE	4500357882	00014	851
Priority D	Industrial Tools	(170)	Trade	0001016265	WE	4500382468	00002	2013
Priority A	MAS	(15,382)	Trade	0001017107	WE	4500401872	00001	1930
Priority A	CDIY	(6,996)	Trade	0001017307	RE	4500413876	00001	1284
Priority A	CDIY	(5,854)	Trade	0001018579	WE	4500460740	00052	1697
Priority A	CDIY	(13,729)	Trade	0001018579	WE	4500460740	00053	1697

Older than 90 days
triggers a clean up

Unvouched

86

Indicator: *Debit balances*
Debit balances at the PO line

ERP_SYST	BUS_NAM	VENDOR_NUM	VENDOR_TYPE	PO_NUM	PO_LINE	POST_DATE	TOTAL	COUNT_DAY
SAP	CDIY	0001035123	Trade	4500813405	00001	9/1/2009	200	371
SAP	CDIY	0001001771	Trade	4500686313	00001	9/27/2008	400	710
SAP	CDIY	0001008836	Trade	4500638250	00002	5/13/2008	1,501	847
SAP	CDIY	0001011527	Trade	4500675123	00001	6/27/2008	748	802
SAP	CDIY	0001011527	Trade	4500675124	00001	3/17/2008	375	904
SAP	CDIY	0001015900	Trade	4500803976	00002	11/30/2009	146	281
SAP	CDIY	0001031170	Trade	4500676599	00002	2/6/2008	150	944
SAP	CDIY	0001031170	Trade	4500676599	00003	2/6/2008	419	944
SAP	CDIY	0001031852	Trade	4500852907	00001	6/22/2009	1,349	442
SAP	CDIY	0001031852	Trade	4500852907	00002	6/22/2009	1,349	442
SAP	CDIY	0001031852	Trade	4500852907	00003	6/22/2009	2,037	442
SAP	CDIY	0001032335	Trade	4500650117	00004	3/10/2008	107	911
SAP	CDIY	0001032722	Trade	4500687914	00001	4/15/2009	21	510
SAP	CDIY	0001033275	Trade	4500676604	00001	6/16/2008	535	813
SAP	CDIY	0001051413	Trade	4500855153	00001	8/19/2009	31,351	384
SAP	CDIY	0001030400	Trade	4500749715	00001	10/10/2008	4,400	697
SAP	CDIY	0001032748	Trade	4500656536	00001	12/29/2007	1,702	983

Debit balances

Unvouched

Indicator: *POs Mismatched*
Items in different PO lines offsetting each other

PO_NUM	PO_Line1	PO_Line2	VAR1	MATCH
4500675123	(748)	748	-	-
4500675124	(375)	375	-	-
4500686313	(3,600)	3,600	-	-
4500732871	(16,926)	16,926	-	-
4500738773	(440)	440	-	-
4500742952	(2,280)	2,2	-	-
4500749715	(4,400)	4,4	-	-
4500753862	(295)	2	-	-
4500769343	(1,766)	1,764	(1)	-
4500769977	(922)	922	-	-
4500776861	(1,088)	1,088	-	-
4500792563	(389)	389	-	-
4500798104	(147)	147	-	-
4500799632	(749)	749	-	-
4500800559	(995)	995	-	-
4500817987	(17)	17	-	-
4500832849	(554)	554	-	-
4500832961	(880)	880	-	-
4500833544	(95)	95	-	-

Different PO lines offset each other

Unvouched

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Indicator: Aging by Vendor
Unused assets by business available for transfer

ERP_SYS	VENDOR_HFM	VENDOR_NUM	TOTAL	LESS_30	_31_TO_60	_61_TO_90	_91_TO_121	_121_TO_180	GREATER_180
SAP	Trade	700	0001029582	(90,326)	-	-	-	-	(90,326)
SAP	Trade	700	0001033153	(86,920)	-	-	-	-	(86,920)
SAP	Trade	700	0001010406	(42,234)	-	(0)	-	-	(42,233)
SAP	Trade	700	0001030035	(40,302)	-	-	-	-	(40,302)
SAP	Trade	700	0001010781	(25,778)	-	-	(70,318)	-	44,540
SAP	Trade	700	0001013405	(24,373)	-	-	-	-	(24,373)
SAP	Trade	700	0001010322	(17,254)	-	-	-	-	(17,254)
SAP	Trade	700	0001016186	(17,102)	-	-	-	-	(17,102)
SAP	Trade	700	0001019204	(16,980)	-	-	-	-	(16,980)
SAP	Trade	700	0001030265	(14,464)	-	-	-	-	(14,464)
SAP	Trade	700	0001020334	(13,903)	-	-	-	-	(13,903)
SAP	Trade	700	0001049187	(15,150)	-	-	282	-	(15,150)
SAP	Trade	700	0001017406	(9,080)	-	-	-	-	(9,080)
SAP	Trade	700	0001013562	(8,753)	-	-	-	-	(8,753)
SAP	Trade	700	0001010979	(7,863)	-	-	-	-	(7,863)
SAP	Trade	700	0001009169	(7,637)	-	-	-	-	(7,637)
SAP	Trade	700	0001017081	(7,289)	-	-	-	-	(7,289)
SAP	Trade	700	0001012926	(12,301)	(5,094)	-	-	(407)	(6,799)
SAP	Trade	700	0001029580	(7,045)	-	-	-	-	(7,045)
SAP	Trade	700	0001016230	(6,519)	-	-	-	-	(6,519)
SAP	Trade	700	0001050792	(5,782)	-	-	-	18,056	(23,838)

**Monitor unvouched
by vendor**

Other – Accounts Receivable

Indicator: *Reconciliation*
Reconciliation between GL and Credit Card

Customer_Num	Date	Amount_GL	Reconciliation
132339	20100726	79.4	Matched with Bank
100000	20100716	79.8	Matched with Bank
83046	20100716	80.0	Matched with Bank
131827	20100715	80.0	Matched with Bank
132224	20100729	80.0	Matched with Bank
128758	20100720	80.4	Matched with Bank
124388	20100720	80.5	Matched with Bank
130129	20100708	80.5	Matched with Bank
132351	20100716	80.5	Matched with Bank
132566	20100726	81.2	Matched with Bank
132323	20100715	82.4	Matched with Bank
123558	20100721	82.8	Matched with Bank
132195	20100722	83.0	Matched with Bank
31532	20100722	84.0	Matched with Bank
100000	20100723	84.0	Unmatched
130321	20100729	84.5	Unmatched

Reconciling items

Other – Accounts Receivable

90

Indicator: *Collectability Analysis*
Aging receivable balances

More buckets to assess the Bad Debt Reserve

CUSTOMER_NAME	0 to 3 months	3 to 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years
AAMAL Medical	7,450	2,008	-	-	23	-
Advanced Endoscopy Center of West County	-	-	-	-	-	(95)
Advanced Technology Company	-	-	-	-	-	(20)
Alameda County Medical Center- Highland Campus	439	-	-	-	-	-
Aleda E. Lutz VA Medical Ctr.	-	-	-	(117)	-	-
Alegent Health - Midlands Community Hospital	6,346	-	-	-	-	-
All Saints Health Care-St. Mary's Campus	6,309	-	-	-	-	-
American Access Care	32,885	-	(679)	-	-	-
AnMed Health	35,787	-	-	-	-	-
Antelope Memorial Hospital	-	-	-	-	(49)	-
Antelope Valley Hospital	-	-	-	-	-	(5,608)
Arroyo Grande Community Hospital	144	-	-	-	-	-
AtlantiCare Regional Medical Center	1,323	-	-	-	-	-
Atlantic General Hospital	537	-	-	-	-	-
Auburn Memorial Hospital	3,757	-	-	-	-	-
Auburn Regional Medical Center	1,315	-	-	-	-	-
Aurora - St. Lukes Medical Center Milwaukee	636	-	-	-	-	-
Aurora Baycare Medical Center	451	-	-	-	-	-
Ayadh Mohammed Aslam Ahmed Trading Est.	-	3,420	-	-	-	-
Banner Baywood Medical Center	2,424	-	-	-	-	-
Banner Desert Surgery Center	22,098	-	-	-	-	-

Other – Accounts Receivables

Indicator: *Credit Limits*
Receivable balances exceeding Credit Limit

Cust_Num	AR_Balance	Credit_Limit	Variance	Number of Invoices
20008	226,850	-	(226,850)	81
24119	113,862	10,000	(103,862)	18
41251	95,512	-	(95,512)	88
10318	76,044	-	(76,044)	288
41211	67,373	-	(67,373)	17
31838	64,436	15,000	(49,436)	121
11216	47,217	-	(47,217)	55
41253	46,962	-	(46,962)	138
16132	43,974	-	(43,974)	1
34818	73,469	30,000	(43,469)	57
61220	39,330	-	(39,330)	33
30638	Exceeding credit limits	-	(35,371)	45
20402		-	(34,304)	65
20452		-	(29,766)	55
60318	27,947	-	(27,947)	47
34813	27,586	-	(27,586)	44
50029	26,951	-	(26,951)	128
30168	35,678	10,000	(25,678)	2
40050	25,224	-	(25,224)	11
10469	34,055	10,000	(24,055)	1

Other - Accounts Receivable

Indicator: Net Credit Balances
Net Credit Balance by Customer

CUSTOMER_NUMBER	OUTSTANDING_AMT	Number of Invoices
WASHI022	(13,087)	4
PRESB016	(10,900)	3
LENOX001	(8,238)	4
CHILD007	(8,087)	2
DELSO001	(7,711)	2
MEMOR032	(6,418)	2
CLAFL001	(5,747)	1
ANTEL002	(5,608)	1
UNIVE071	(5,198)	2
STELI010	(5,189)	3
VAMCJ001	(4,244)	1
JOHNH004	(3,289)	4
MEDIC069	(3,275)	1
HARBO005	(3,155)	1
NATHA001	(3,153)	1

Money owed to the customer



Other - Accounts Receivable

Indicator: *Payment Terms Unfavorable Payment Terms per Policy*

Payment_Terms	Number of Customers	2009 Sales
Due Upon Receipt	8	100,000
Net 30	7,300	2,000,000
Net 35	2	50,000
Net 40	3	25,000
Net 45	57	150,000
Net 50	1	5,000
Net 60	45	125,000
Net 70	2	7,500
Net 90	21	150,000
Net 120	4	250,000

} Unfavorable payment terms

Other - Accounts Receivable

Indicator: *Unusual Customers*
Customers in the OFAC list or banned countries

CUST_NUM	Customer_Name	Country_Code	Country_Name
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10661	Customer A	IR	IRAN
10661	Customer B	KP	North Korea
34038	Customer C	LY	Lybia

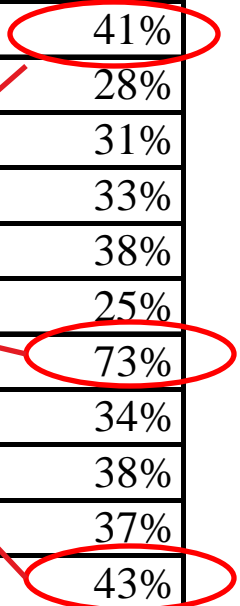
Banned countries

Other - Accounts Receivable

Indicator: *Customer Backlog*
Fictitious Sales Bookings (to generate commissions)

Business	Yearly Sales	Backlog_Value	%
Business A	4,238,390	787,791	19%
Business B	8,091,906	1,113,494	14%
Business C	7,065,207	1,728,287	24%
Business D	4,650,302	1,895,289	41%
Business E	8,909,082	2,532,467	28%
Business F	8,138,192	2,554,963	31%
Business G	8,254,903	2,695,059	33%
Business H		2,784,811	38%
Business I		3,160,823	25%
Business J		3,391,788	73%
Business K	11,247,044	3,770,876	34%
Business L	10,202,857	3,850,945	38%
Business M	11,335,786	4,144,369	37%
Business N	12,043,215	5,190,088	43%

Unusually high customer backlog



Other – Accounts Receivables

Indicator: *Customer Confirmations*
Calculate sample for customer confirmations

Field	Value
Confidence	95
Record	<input checked="" type="radio"/>
Population	50,000,000
Materiality	3,500,000
Expected Total Errors	1
Sample Size	42
Interval	1,166,666.08
Maximum Tolerable Taintings (%)	0.00

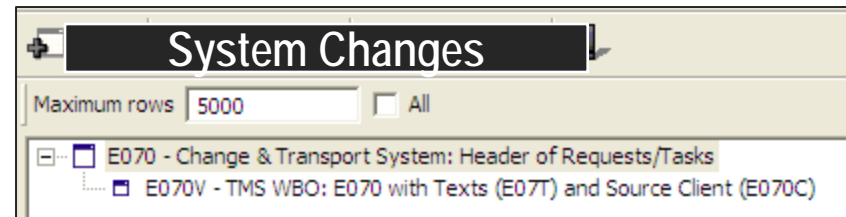
Sample size

Other – Change Management

Indicator: *System Configurations*
Changes to the configuration of system

Request/Task	Category	Date	Description
D10K964002	CUST	4/15/2010	HT_1255006_FI:YAP:AP_SUPV
D10K949714	SYST	3/18/2010	HT_263574_FI: A/R Aging Report
D10K959556	CUST	8/7/2010	HEAT_991758_CA: Changes to roles ZGN:SUPERUSER, ZIM:CUSTOMIZ
D10K959675	CUST	8/7/2010	HEAT_991758_CA: Changes to role ZIM:CUSTOMIZ
D10K949733	SYST	3/18/2010	HT_263574_FI: A/R Aging Report
D10K960374	SYST	1/22/2010	HT_1016577_SD : Include ZISD_CHECK_DUPL_MATERIAL :USD20458
D10K962837	SYST	1/22/2010	HT_1054345_CS:Remove OSS note 125859
D10K963454	SYST	1/4/2010	HT_1201506_FI: ZRFI0066 (z955) performance :USD24384

Significant change

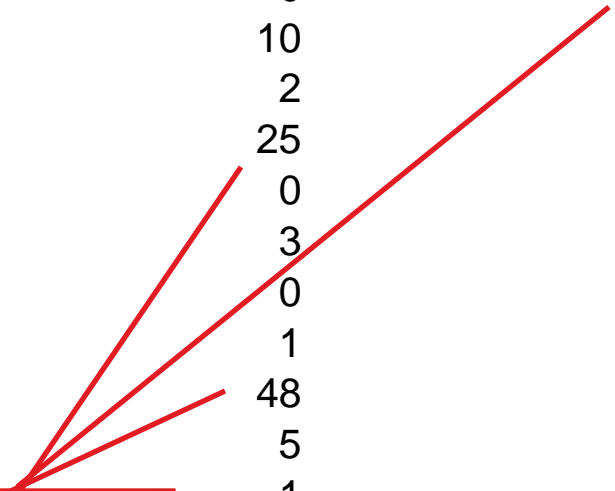


Other – Physical Security

Indicator: *Access to restricted areas of building*
Employees in restricted areas before/after hours

Employee Name	Before 7 AM	After 7 PM
Employee A	5	1
Employee B	0	54
Employee C	10	0
Employee D	2	0
Employee E	25	1
Employee F	0	2
Employee G	3	2
Employee H	0	0
Employee I	1	0
Employee J	48	0
Employee K	5	0
Employee L	1	0
Employee M	1	0
Employee N	2	0
Employee O	1	0

Unusual access



Other – System Access

Indicator: *System access* Terminated Employees with System Access

Termination Date	User_ID	Acct_Disabled
9/19/2009	BWK0208	YES
9/19/2009	SMR1126	YES
9/19/2009	JDT0808	YES
9/19/2009	JMU0609	YES
9/18/2009	CLC0608	YES
9/17/2009	NB1007	YES
9/17/2009	DLC1005	YES
9/17/2009	JBG1018	YES
9/15/2009	ABH0813	YES
9/15/2009	EW0607	NO
9/14/2009	AJH0211	NO
9/12/2009	MA0723	NO
9/12/2009	BTD0224	YES
9/12/2009	MLD1212	YES
9/12/2009	KTH0417	YES
9/12/2009	JJK1118	YES
9/12/2009	KJK0519	YES
9/12/2009	JTL0101	YES
9/12/2009	JAL0717	YES
9/12/2009	AEM0118	YES
9/11/2009	PRC0819	YES
9/11/2009	JL1223	NO
9/11/2009	DV1114	NO

Terminated employees with system access

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Other – Trade Compliance

Indicator: Assist
Validation of duty compliance with vendor tooling

Plant_Num	Date	Asset_Num	Amount	Description
6190	6/15/2010	154266	10,950	20M206400 - Handle Cover Mold Tooling - IO 214485
6190	6/15/2010	154267	10,600	20M206300 - Handle Cover Mold Tooling - IO 214485
7360	7/15/2010	154353	531,965	2740 Tooling - IO 210946
7360	7/15/2010	154354	81,010	2740 Additional Tooling - IO 214221
7360	7/15/2010	154359	5,200	Ridco Tooling - IO 216722
6190	7/15/2010	154385	9,730	20M206600 Tooling Rev 5 - IO 216544
6190	7/15/2010	154386	9,730	20M206601 Tooling Rev 5 - IO 216545
6190	5/15/2009	154392	17,260	Tooling - Handle 24H501306 - Keyler - IO 214312
6190	5/15/2009	154393	26,815	Tooling - Handle 24T500821&22-Keyler -IO 214313
6190	2/13/2009	154394	4,863	Tooling for ESPT 1/2" D-Handle/Transducer/Nose Hou
6190	2/13/2009	154395	5,304	Tooling for ESPT-85 D-Handle/Transducer/Nose Housi
6190	2/13/2009	154396	4,852	Tooling for ESPT-515 D-Handle/Transducer/Nose Hous
6190	2/13/2009	154397	10,619	Tooling for HDPT-250 D-Handle/Transducer/Nose Hous
6190	2/13/2009	154398	11,445	Tooling for HDPT-500 D-Handle/Transducer/Nose Hous
6190	2/13/2009	154399	13,888	Tooling for ESPT-30 D-Handle/Transducer/Nose Housi
6190	2/13/2009	154400	12,691	Tooling for HDPT-100 D-Handle/Transducer/Nose Hous

Tooling analysis for proper
 duty compliance while in
 possession of an overseas
 vendor