

SAP Concur 

# What Keeps You Up At Night?

## How to control potential travel and expense fraud.

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INTERNAL

THE BEST RUN 

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### As You're Sitting Down



**Small Businesses**      Choose a Table      **Global Businesses**

**Introduce Yourself**

- Name
- Company
- Area of focus (travel, expense, corporate card, other)

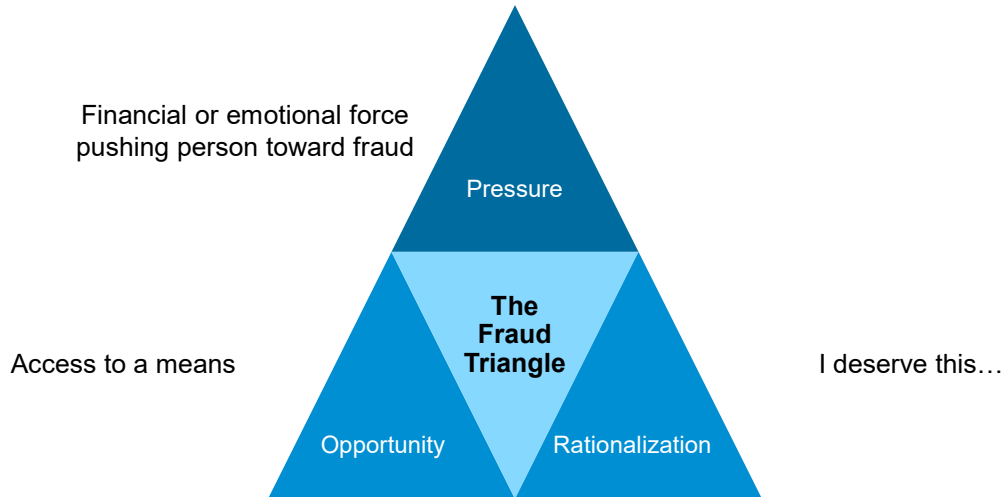


**Exchange Business Cards or Email addresses**

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## Why Do People Commit Fraud?



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Source: 2018 ACFE Report to the Nations

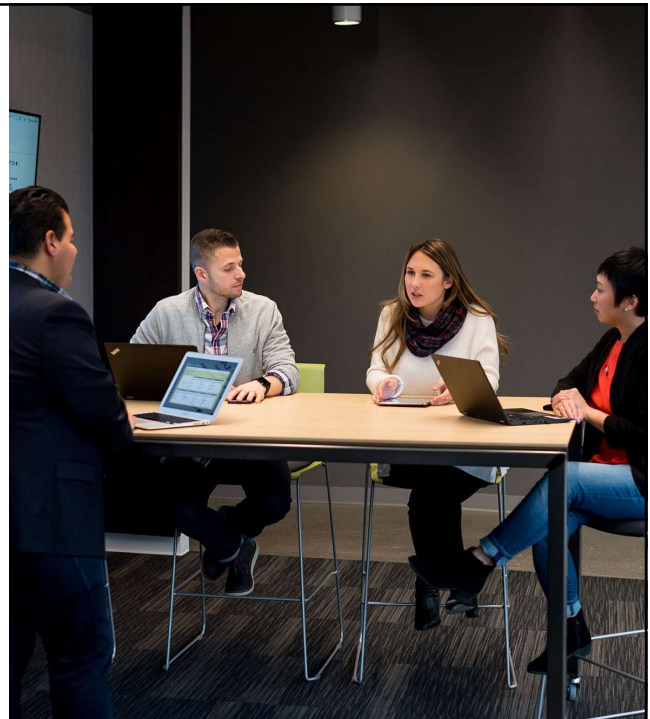
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## Where Could Fraud Occur Within Your Organization?

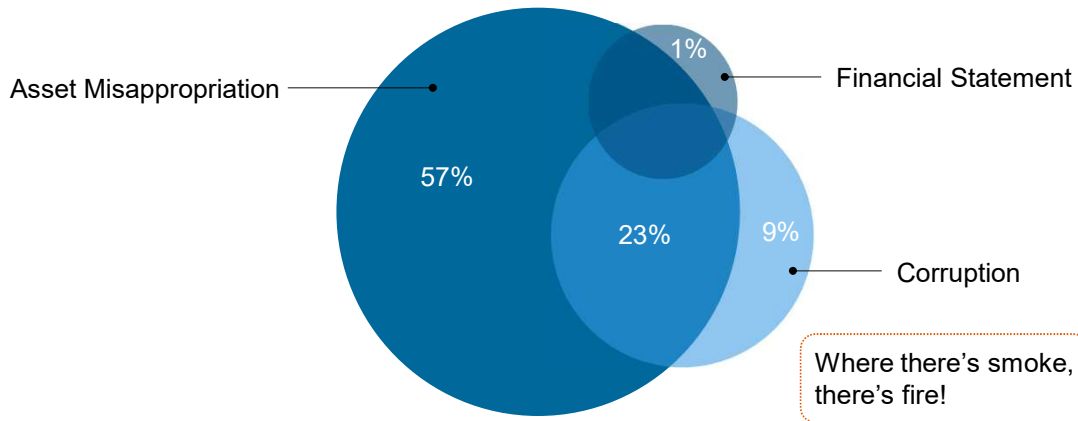
- Expense reports
- Executive level and above
- Accounts payable process/Invoices
- Timesheets and payroll
- Warehouse or manufacturing area
- Project billing
- Corporate credit cards and P-Cards

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## Top Fraud Schemes



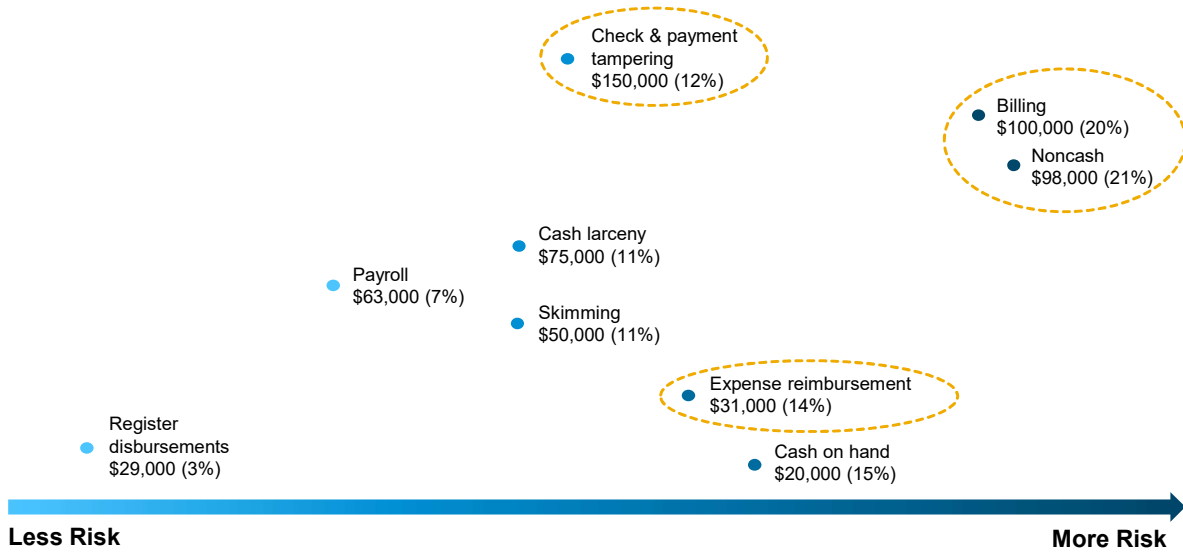
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Source: 2018 ACFE Report to the Nations

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## Drilling Into Asset Misappropriation Fraud



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Source: 2018 ACFE Report to the Nations

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## Roundtable Discussion: Let's talk Travel and Expense Policies!

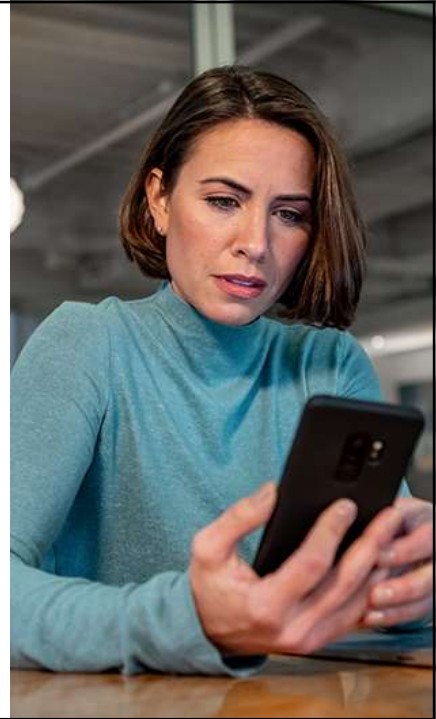
### Do you have a travel and expense policy?

- How often are you reviewing and updating it?
- How are employees educated and certified on the policy?
- Where do you keep your policy? Is it easily available to employees?
- How do you communicate changes to employees?
- Do you enforce the policy? How and when?
- Who's responsible for ensuring compliance?

### Are you impacted by government regulations (FCPA, Sunshine Act, others)?

- How do you ensure compliance to these regulations? Do you have special reporting?
- Who owns this in your organization?

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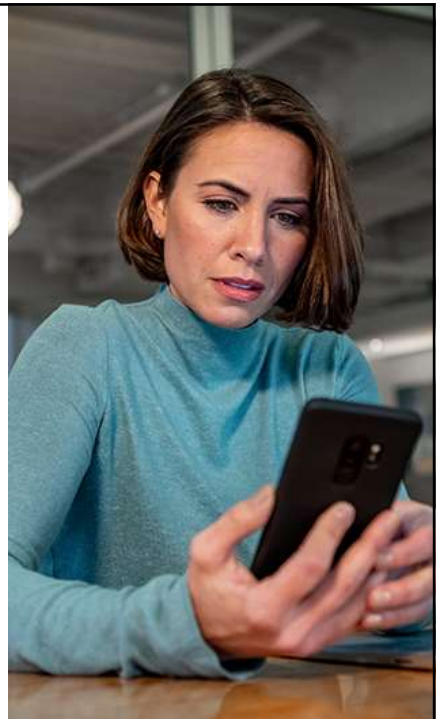


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## Travel & Expense Policy: Tips and Tricks

- Annually validate accuracy of Travel and Expense policy
  - Re-educate employees on where to locate it and why it is important to follow
- Define a travel and expense audit process to ensure compliance
- Ensure you are using a multi-step/multi-department approval process
- Integrate corporate and P-card feeds and set up rules that don't allow employees to delete card feed expenses

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## Roundtable Discussion: Auditing

### What are you doing today?

- What's your Audit criteria:
  - Receipt validation
  - Policy compliance
  - Fraud and anomalies
  - Regulation compliance: FCPA, Sunshine Act
  - Approval workflow
- Who's audited? Everyone, cowboys, random?
- Who's doing the audits? Internal or outsourced?
  - Do you work directly with the employee for resolution?
- When are you auditing?
- Do you use technology or is it a manual process?

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## Tips and Tricks: Auditing

- Best practices:
  - 100% audit
  - Apply Artificial Intelligence/Machine Learning in addition to human review
  - Audit before manager approval
  - Look for specific areas of fraud opportunity (Mileage, Tips)
- Third party auditing prevents biased review
- Multi-national businesses require complex audit methodologies due to country regulations and languages
- Use your audit findings to modify your policy, audit processes and compliance controls

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**Roundtable Discussion: Now that you have data, how do you find fraud and non-compliance?**

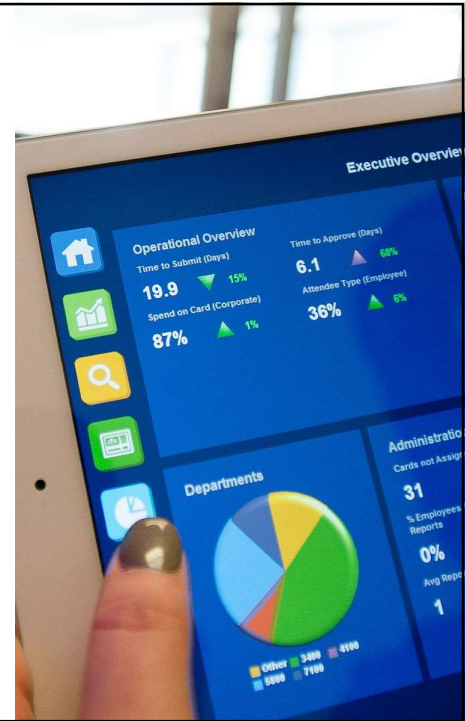
**How do you measure your compliance success?**

- Are you looking for trends?
- Department and individual specific spend?
- Spend by GL?
- What time periods are you comparing?

**What do you do when you uncover fraud?**

- Who gets involved?
- What action is taken?

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**Tips and Tricks: Data and Next Steps**

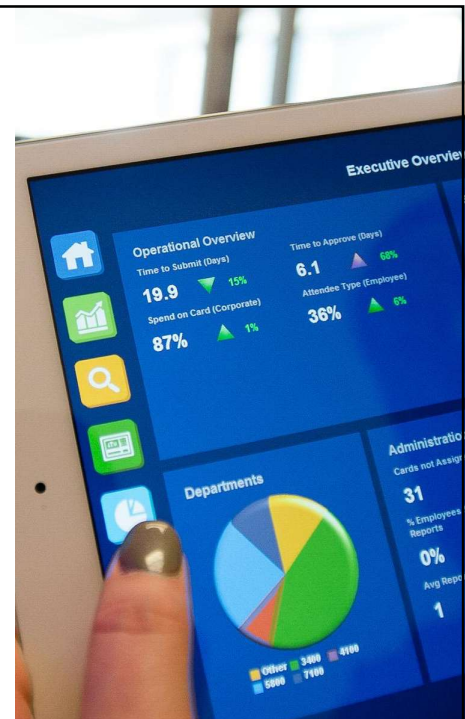
**Reporting and Trends:**

- Review trend analysis by department, region, GL codes
- Audit results:
  - Who's failing audits
  - What are the reasons for failure
  - How are your audit results shared

**Uncovering fraud:**

- Investigate anywhere the employee had access
- Anonymous tip lines
- Segregation of duties

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# Thank You.

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