

## Expenses Controls

---

### ABC-Pareto Analysis of Expenses

Profiling of expenses into high, medium and low value bands to study maximum value assurance with minimum record checks.

Required Fields: Expense Amount

### Expense Payment Amount Relative Size Factor Test

Deriving expense amount ratio of highest to next highest spend (i.e. relative size factor) and checking for ratios above 'x' percent which can be defined by the user.

Required Fields: Expense Voucher Number, Expense Code, Expense Amount

### Trend Analysis of Expense Amounts across Quarters in the Review Period (Quarter)

Quarter on quarter trend comparison of amounts for each Expense per Quarter.

Required Fields: Expense Code, Expense Description, Expense Posting Date, Expense Amount

### Backdating of Expenses

Expenses being booked with backdated effect.

Required Fields: Expense Voucher Number, Expense Posted Date

### Top Spends by Department

Gaining insights into top expense accounts with sum of amounts spent for each department.

Required Fields: Department, Expense Code, Expense Description, Expense Amount

### Top Payees by Department

Gaining insights into top expense account recipients with sum of amounts spent for each department.

Required Fields: Department, Payee, Expense Amount

# AuditWare

## Potential Duplicate Expense Tracking

Payments made against the same expense for the same amount having the same reference/memo.

Required Fields: Expense Code, Expense Description, Reference/Memo

## Potential Duplicate Expense Tracking on the Same Date across Locations to the Same Payee

Payments made against the same expense on the same date to the same payee but at different locations.

Required Fields: Expense Code, Expense Posted Date, Payee, Location

## Potential Expense Splitting

Payments against the same expense head by the same maker checker in the same week of year having different expense payment voucher number.

Required Fields: Expense Code, Maker/Enterer, Expense Posting Date, Checker/Approver, Expense Voucher Number

## Segregation of Duties Violation – Same Maker/Enterer and Same Checker/Approver

Expenditures where the maker/enterer and checker/approver are the same.

Required Fields: Maker/Enterer, Checker/Approver

## Expenses with Blank Reference/Memo

Payments to any Payee where the reference/memo field is blank.

Required Fields: Reference/Memo

## Expenses with Non-Standard Reference/Memo Fields

Identifying expense vouchers with an all numeric or all special character reference/memo.

Required Fields: Reference/Memo

# AuditWare

## Anti-Bribery and Corruption – Suspicious Key-Word Checks on Reference / Memo / Description Field

Identify the narration containing the suspicious key words.

Required Fields: Reference/Memo

## Reversals of Expenses

Tracking of reversals to expenses for facilitation of substantive testing of transactions and balances.

Required Fields: Expense Amount

## Weekend Expense Payments

Expenses incurred on Saturday or Sunday.

Required Fields: Expense Posting Date

## Holiday Expense Payments

Expenses made on public holidays.

Required Fields: Expense Posting Date

## Expenses with Same Description

Same expense description having multiple expense codes within the application system.

Required Fields: Expense Code, Expense Description

## Disclaimer

*Audimation Services Inc., and its related businesses, companies and personnel provide all IDEA Audit Solutions software in the IDEA Version 9 format and do not guarantee that the control tests and software included in these packages will be applicable to the upcoming version upgrades by CaseWare Analytics Inc. All designs and modifications were created in IDEA Desktop v9.1.1 or IDEA Desktop v9.2 and are certified to be compatible in this condition and these formats only. IDEA Audit Solutions will be supported in these versions by Audimation services Inc.*