



CASE STUDY

Tracing Fraudulent Activities within Utilities & SAP

AUTHOR
Hamish Imrie
Partner

SECTOR
Utilities and Forensic Data Audit

REGION
Southern Africa

APPROACH
Forensic Data Audit
Utilities
SAP

Using data modeling to successfully extract, transform and analyze millions of data points to help detect fraud at a National Utility.

In this case study we will take a deep dive look at the successful completion of a fraud investigation at a large utility firm. The client runs its entire organisation on SAP and the key requirement for this project was a deep knowledge of SAP tables and business processes. As fraudulent activity was suspected among several senior executives, the investigation team had to operate discretely as part of the project remit.

Problem

Areas of focus included but was not limited to:

- Sales: Revenue assurance, customer master data validation, accounts receivable process integrity checking
- Expenses: Procurement process validation, fraudulent transaction reporting, vendor master data validation
 - General data integrity checking and validation
- Client stock holding balances and analytical transaction processing

The client was in the business of holding inventories for many clients and there were concerns about the improper lending of inventories between clients. To tackle this, the historic stock movement tables were recast to produce an hourly client balance for 6 years. The result was then scanned for unusual spikes and unexpected changes in stock balances (negative postings, movements with no purchase or sales document etc).

Solution

A once-off data extract from SAP and then modelled the various tables to perform several checks and answer questions. The scope of the project went back to the initial SAP implementation which resulted in more than 6 years of data and table sizes running into many millions of rows.

Stakeholders

Government Accounting and National Audit Office

Stakeholders aims

Due to a national corruption scandal, confidence was required at the national utilities. Following a series of corruption allegations, the audit needed to provide solid evidence of corruption and fraud.

Result

A detailed forensic report was compiled with detailed examples and data extracts from the source tables to demonstrate this.

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Contact us

London

+44 (0) 203 998 3253
info@pomerolpartners.com
Pomerol Partners TOG, Scott House
Suite 1, The Concourse,
Waterloo Station, SE17LY

Chicago

+1 (773) 831 7773
info@pomerolpartners.com
1341 W Fullerton, Suite 232,
Chicago IL 60614

Kansas City

+1 (773) 831 7773
info@pomerolpartners.com
10900 S Clay Blair Blvd
Suite 1900
Olathe, KS 66061

Austin

+1 (773) 831 7773
info@pomerolpartners.com
Frost Bank Tower, 401 Congress Avenue,
Suite 1540,
Austin, Texas, 78701

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