

Fairfield Inc.
Travel Expense Audit Report

Internal Audit using RPA Validated Mileage Data

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ACCT 371: Project Part 2

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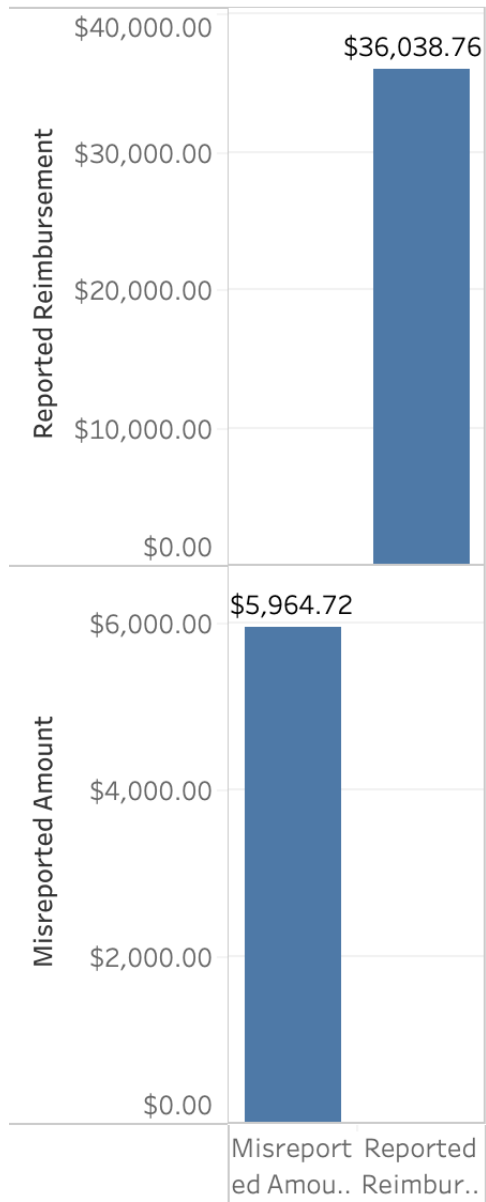
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Audit Committee Report

Question 1: Total Reimbursement vs. Misreported Amount

How much money was spent on reimbursing employees for travel expenses? How much money do you estimate was spent for misreported reimbursements?

Q1 - Total vs Misreported

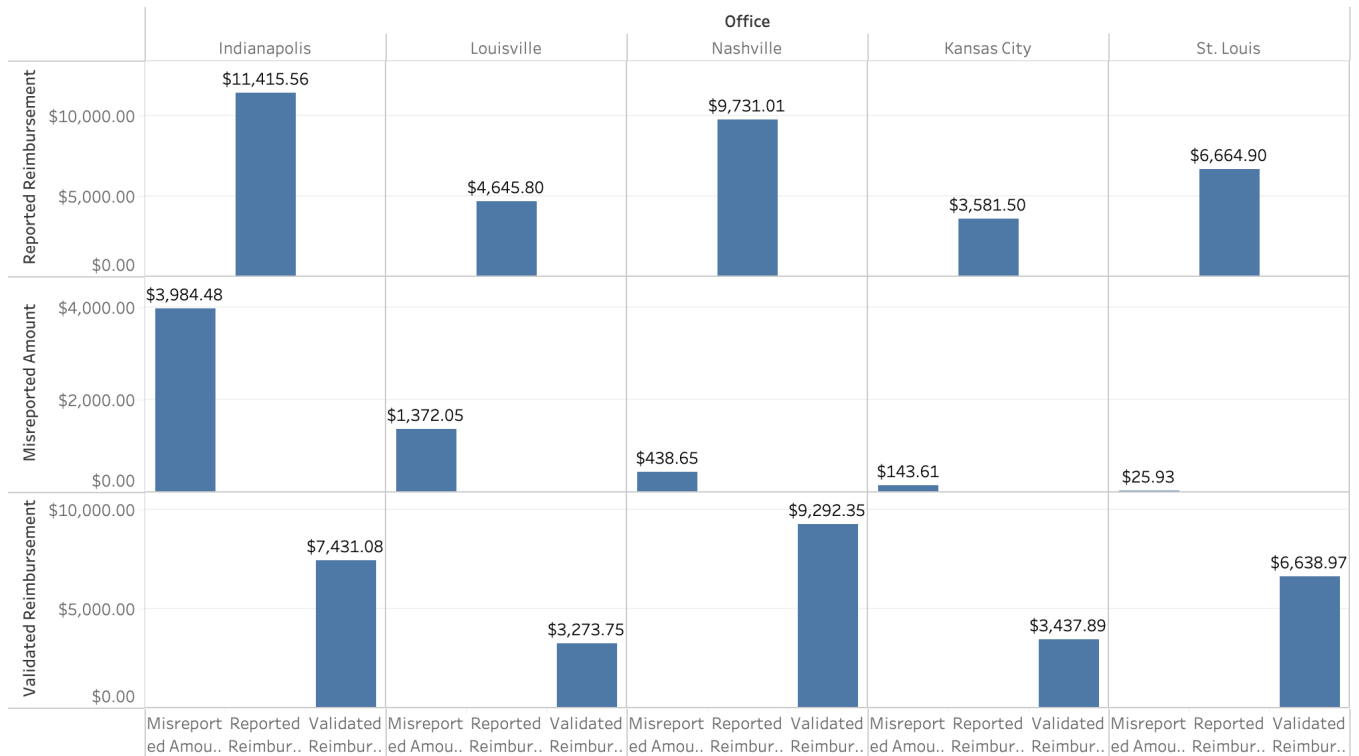


Reported Reimbursement and Misreported Amount for each Reported Reimbursement and Misreported Amount.

Question 2: Reimbursement and Misreporting by Office

How much money was spent reimbursing each office for travel expenses? How much money do you estimate was spent for misreported reimbursements for each office? What is your best estimate of the correct amount of travel expenses that should have been reported for each office?

Reimbursement and Misreporting by Office



Reported Reimbursement, Misreported Amount and Validated Reimbursement for each Office.

Question 3: Reimbursement and Misreporting by Employee

How much money was reimbursed to each employee? How much of the money that was reimbursed do you estimate was caused by misreporting for each employee? Separate employees by office and then sort to show the employee with the greatest misreported amount at the top of each office section.

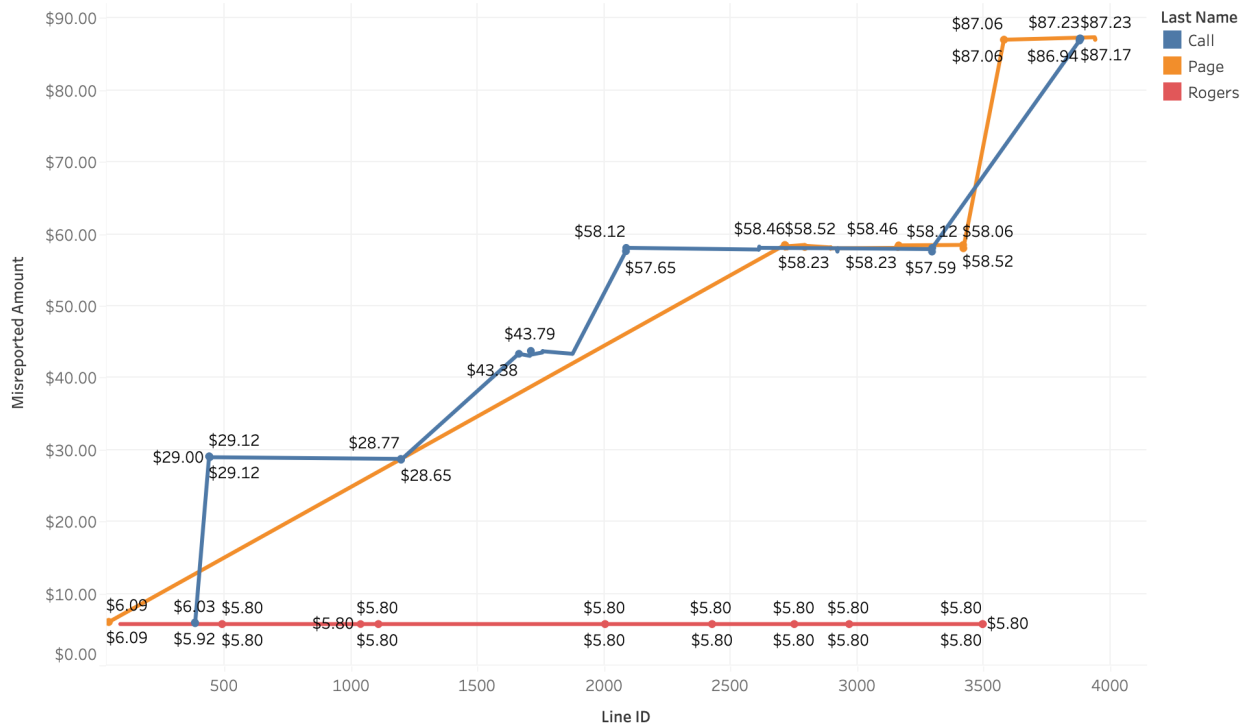
Reimbursement and Misreporting by Employee (Sorted Within Office)

Office	Last Name	First Name	Reimbursed	Misreported
Indianapolis	Call	Emily	\$2,491.10	\$2,114.39
	Page	Derek	\$2,126.28	\$1,874.56
	Hammond	Stacy	\$276.25	\$4.23
	Hibbert	Clive	\$242.73	\$1.28
		Kester	\$279.50	\$2.09
	Proctor	Conal	\$386.05	\$2.09
	Naylor	Pearce	\$222.66	\$1.74
	Armstrong	Jessica	\$490.51	\$1.16
	Lowry	Glen	\$273.18	\$1.04
	Chaney	Donna	\$256.77	\$0.29
	Frye	Fearne	\$302.06	\$-0.06
	Hayward	Jose	\$343.71	\$-0.46
	Cantrell	Ayaan	\$198.24	\$-0.52
	Erickson	Bryan	\$398.58	\$-0.52
	Goulding	Reon	\$361.69	\$-0.64
	Lunt	Cindy	\$808.11	\$-0.87
	Skinner	Aniela	\$475.48	\$-1.51
	Greer	Anastasia	\$254.68	\$-1.74
	Haigh	Lleyton	\$144.36	\$-1.80
	Whitney	Alima	\$174.70	\$-2.20
Evans	Gaia	\$576.93	\$-3.71	
Oneal	Albi	\$331.99	\$-4.35	
Kansas City	Krause	Brayden	\$253.46	\$12.53
	Davenport	Bonita	\$318.42	\$12.12
	Zuniga	Marianna	\$228.52	\$10.96
	Davey	Fraser	\$211.12	\$10.67
	Herman	India	\$254.04	\$10.32
	Yang	Jovan	\$276.08	\$9.98
	Dolan	Nina	\$331.18	\$9.63
	Wilkins	Kacy	\$251.72	\$9.34
	Feeney	Kaeden	\$167.04	\$9.16
	Nguyen	Kalem	\$278.98	\$8.93
	Farrington	Archibald	\$155.44	\$7.89
	Mullins	Hussain	\$158.92	\$7.42
	Park	Ace	\$189.66	\$6.84
	Thorne	Josh	\$244.76	\$6.73
	Burgess	Jasmine	\$165.30	\$6.32
	Sanderson	Chelsie	\$96.86	\$4.76
	Louisville	Valdez	Charity	\$417.60
Adams		Tori	\$377.00	\$130.09
Espinoza		Pauline	\$330.60	\$115.30
Foley		Ava-May	\$342.20	\$113.97
Boyer		Mylee	\$313.20	\$108.29
Harrell		Ivor	\$336.40	\$101.33
Hensley		Mared	\$307.40	\$85.90
Downes		Manon	\$406.00	\$84.45
Simpson		Moshe	\$261.00	\$74.12
Bond		Ruben	\$284.20	\$72.33
Sanford		Bo	\$266.80	\$68.96
Dickson		Montell	\$220.40	\$55.10
Espinosa		Reuben	\$156.60	\$48.08
Amin		Lawrence	\$156.60	\$47.56
Rice		Mehak	\$162.40	\$46.69
Jensen		Maizie	\$150.80	\$39.38
Lim		Jana	\$156.60	\$38.40
Nashville		Rogers	Rajan	\$561.21
	Hensley	Jesus	\$206.25	\$4.12
	Gibson	Emrys	\$198.24	\$6.26
		Eva	\$402.40	\$9.05
	Goddard	Devon	\$411.63	\$8.47
	Fields	Aahil	\$200.22	\$4.35
		Maci	\$178.35	\$3.54
	Leach	Viaan	\$109.39	\$7.83

Question 4: Misreporting Behavior Over Time

For each employee that misreported an amount greater than \$200, examine their misreporting behavior over time and provide a possible explanation for their behavior and any other evidence that might be relevant to their misreporting behavior. Line ID is used as a proxy for time, since larger Line IDs are assigned later in time.

Misreporting Behavior Over Time (Employees > \$200 Misreporting)



The trend of sum of Misreported Amount for Line ID. Color shows details about Last Name. The view is filtered on Last Name, which keeps Call, Page and Rogers.

Audit of Employee Travel Reimbursements

Using mileage data validated by the RPA bot, I reviewed all 3,974 reimbursed trip legs from the past year. The company paid \$36,038.76 in total reimbursements, but approximately \$5,964.72 (16.5%) appears to have been misreported.

The misreporting is heavily concentrated in a few places. Indianapolis alone accounts for \$3,984 (67%) of all misreporting, with Louisville next at \$1,372 (23%). Three employees drive almost the entire variance: **Emily Call (\$2,114)** and **Derek Page (\$1,875)** in Indianapolis, and **Rajan Rogers (\$249)** in Nashville. Over time, both Call and Page grew their overstatement from around \$6 per leg to around \$87, suggesting deliberate misreporting rather than honest mistakes. Rogers shows a steady overstatement of around \$5.80, more consistent with a systematic measurement bias.

Recommendations:

- Recover around \$5,965 in overpaid reimbursements
- Deploy the RPA bot for ongoing validation of all submissions
- Initiate disciplinary review for Call and Page
- Retrain Rogers on proper mileage measurement