LVG Business Consultancy Limited

AP Leakage Scan

Sample report

Synthetic Group Ltd (demo)

Data as of	15 October 2026
Prepared	2 November 2026
Scope	15,472 invoice rows from 2 ERP sources, 30 Sep 2024 to 30 Sep 2026. Read-only extract, nothing written back.

> **Sample on synthetic data.** No client data is used. Every figure here shows the format of the report and is not a benchmark of real payables. Every finding is a candidate until the client confirms it.

Executive summary

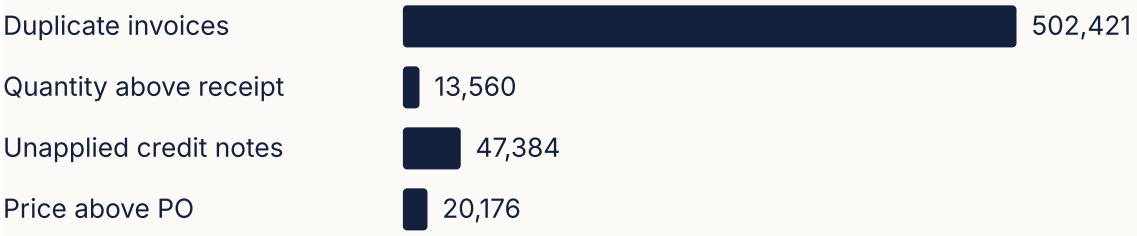
The scan reads 24 months of payables from two ERPs and finds payments that look wrong. Amounts are shown per currency and are never converted.

Currency	Invoices scanned	Gross invoiced (excl. credit notes)	Likely recoverable (paid)	Stoppable (still open)	Exposure (control issues)
GBP	4,438	39,431,317	580,687	2,854	301,142
EUR	11,034	95,613,767	868,230	25,190	662,582

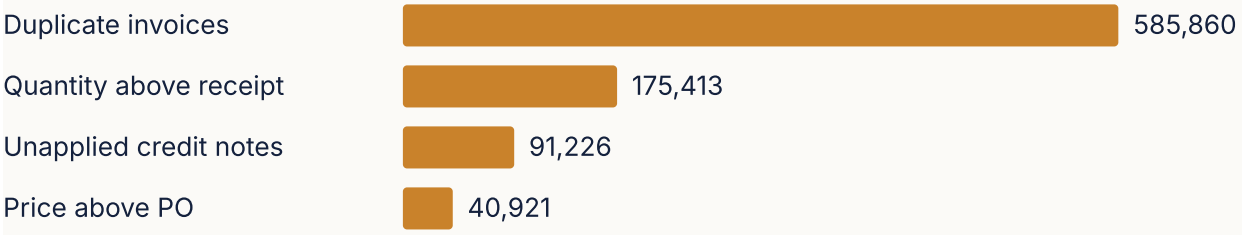
Invoice counts include credit notes. Gross invoiced excludes them. The reconciliation on page 4 is net of credit notes, so its totals are lower.

Counting rule. Each invoice is counted once under its highest-priority finding (duplicates, then credits, then price, then quantity). Recoverable amounts are paid or open money that likely should not have left. Exposure is a control failure, not a loss.

Recoverable and stoppable by finding type, GBP



Recoverable and stoppable by finding type, EUR



What stands out

- Duplicate invoices are the largest recoverable item in both currencies: 500,300 GBP paid and 560,670 EUR paid. These are the first cases to confirm.
- 50 invoices were paid before the goods were received. This is a control gap, so it sits in exposure, not in recoverable.
- 20 credit notes are still open against paid invoices.
- One supplier, Kestrel Telecom Ltd, accounts for 21.4% of invoices held for a missing purchase order.

Source: findings workbook, Summary and Exceptions sheets. All cases are candidates until confirmed by the client.

Scope and method

One read-only extract per ERP. The analysis ran on LVG's own equipment. No system access was needed and nothing was written back.

What the scan checks

Check	What it looks for	Counted as
Duplicate invoices	Same invoice number and amount, number variants (prefix, leading zeros, trailing letter), same amount within 10 days, matches across ERPs and across two supplier records	Recoverable (High, Medium). Exposure (Low)
Unapplied credit notes	Credit notes older than 60 days that were never applied or refunded	Recoverable
Price above PO	Invoice unit price more than 2% above the purchase order price	Recoverable
Quantity above receipt	Invoiced quantity above goods received	Recoverable
Paid before or without receipt	Payment dated before the goods receipt, or no receipt at all	Exposure
Supplier master data	Shared bank account or tax ID, near-identical names	Reported separately, not in the amounts
Hold reasons	Ranking of invoice hold reasons by count and days held, with the supplier and buyer behind them	Root-cause view

Confidence levels

- **High:** same supplier, same invoice number, same amount, or a prefix or leading-zero variant of the number.
- **Medium:** a trailing-letter variant, the same invoice number with a different amount, or the same amount within 10 days on the same purchase order.
- **Low:** the same amount within 10 days with a different number and no matching purchase order. These can be genuine repeat purchases, so they are held as exposure and never counted as loss.

What was not checked

- Fraud investigation, tax treatment or contract terms with suppliers.
- Anything outside the 24-month extract, and supplier statements.
- Whether a supplier will accept a recovery claim. The scan finds candidates and does not recover money.

Data reconciliation

The scan only runs on data that reconciles. Row counts and gross totals were compared with the control totals the client supplied.

Source	Rows received	Rows in control	Difference	Gross total per currency	Result
ERP A	9,271	9,271	0	EUR 42,881,713.74; GBP 38,983,147.48	Matches control totals
ERP B	6,201	6,201	0	EUR 51,419,556.32	Matches control totals

15,472 rows in total, with no difference in rows or totals against the control figures.

Data quality notes

- No duplicate invoice IDs, no unparsable values and no payments dated before the invoice date.
- 14 rows in ERP A and 6 rows in ERP B have a gross amount that is not net plus tax. They are included and listed for the client to explain.
- Receipt checks apply to goods lines. Where a goods line has no receipt number, the scan reports it as paid with no receipt and cannot test quantity or timing.

Share of rows with an empty field

Field	ERP A	ERP B
po_number	16.4%	18.7%
gr_number	48.0%	48.0%
payment_date	5.6%	5.9%
supplier_tax_id	0.2%	0.6%

Source: findings workbook, Data_Quality sheet. Fields that were missing switch off the checks that depend on them, and the sheet lists each one.

Duplicate invoices

177 candidate duplicates across both currencies. 109 are high confidence. The 48 low-confidence matches are held as exposure.

Confidence	Currency	Cases	Paid, likely recoverable	Open, stoppable	Exposure
High	GBP	25	473,373	2,121	0
High	EUR	84	463,277	25,190	0
Medium	GBP	8	26,927	0	0
Medium	EUR	12	97,393	0	0
Low	GBP	14	0	0	27,937
Low	EUR	34	0	0	91,372

How the high-confidence duplicates arose

Pattern	Cases
Same invoice number, same amount, same supplier record	62
Same invoice number, same amount, cross-ERP	22
Same invoice number, same amount, two supplier records	12
Number differs by prefix or leading zeros, same amount, same supplier record	10
Number differs by prefix or leading zeros, same amount, cross-ERP	3

Three worked cases

C00029 PENNINE FACILITIES N.V. Invoice 114480, EUR 54,252.29, confidence High
Matches A:114480 (NL01, 2025-06-14, EUR 54,252.29, paid 2025-07-14). Same invoice number, same amount. Scope: cross-ERP.

C00101 Embers Industrial Supplies PLC Invoice INVOICE 157636, GBP 61,899.94, confidence High
Matches A:157636 (UK02, 2026-01-11, GBP 61,899.94, paid 2026-03-14). Number differs by prefix or leading zeros, same amount. Scope: same supplier record.

C00014 KINGFISHER SAFETY EQUIPMENT PLC Invoice 166751, GBP 932.06, confidence High
Matches A:166751 (UK01, 2025-02-14, GBP 932.06, paid 2025-03-14). Same invoice number, same amount. Scope: two supplier records.

Source: cases.csv. Supplier names are invented.

Price and quantity differences

Invoices are compared with the purchase order price and the goods received. Amounts include tax, as paid. Recoverable amounts include VAT, which may be reclaimable through the VAT return, so the amount recoverable from a supplier can differ.

Price above purchase order (more than 2%)

Currency	Cases	Paid, likely recoverable	Open, stoppable
GBP	17	19,443	733
EUR	43	40,921	0

C00182 Granton Logistics SAS Invoice 139432, EUR 73,940.82, confidence High
Unit price 173.57 vs PO 152.67 (+13.7%) on qty 355; PO PO4692800. Overcharge EUR 8,903.40 incl. tax.

C00170 Kestrel Telecom Ltd Invoice 187350, GBP 68,153.40, confidence High
Unit price 252.42 vs PO 225.47 (+12.0%) on qty 225; PO PO4700153. Overcharge GBP 7,276.50 incl. tax.

Quantity above goods received

Currency	Cases	Paid, likely recoverable	Open, stoppable
GBP	9	13,560	0
EUR	21	175,413	0

C00233 Vantage Packaging SAS Invoice BE-24541, EUR 168,321.12, confidence High
Invoiced qty 355 vs received 185 (receipt GR5743206); 170 units unreceived, EUR 80,604.48 incl. tax.

C00222 Indigo Packaging NV Invoice 117426, EUR 96,630.66, confidence High
Invoiced qty 235 vs received 205 (receipt GR5620828); 30 units unreceived, EUR 12,335.83 incl. tax.

Source: cases.csv. Every price and quantity case shows the invoice, purchase order and receipt figures so the client can confirm or reject it in minutes.

Receipt controls and unapplied credits

Paid before goods receipt (exposure)

Currency	Cases	Exposure
GBP	14	211,108
EUR	36	508,469

C00318 Acme Safety Equipment GmbH Invoice 152324, EUR 163,265.29, confidence High
Paid 2026-09-11, goods received 2026-09-23 (12 days later). Receipt GR5582537.

C00313 Lindqvist Chemicals PLC Invoice 118509, GBP 83,991.96, confidence High
Paid 2026-07-13, goods received 2026-08-05 (23 days later). Receipt GR5304808.

Paid with no receipt on file (exposure)

Currency	Cases	Exposure
GBP	4	62,097
EUR	11	62,742

These are control failures, not confirmed losses. Paid-before-receipt cases are goods that arrived after payment. Cases with no receipt on file need checking with the receiving site. The fix is a payment block until the receipt is posted.

Credit notes not applied or refunded (likely recoverable)

Currency	Cases	Credit note value
GBP	8	47,384
EUR	12	91,226

C00148 EMBERS PRINT N.V. Invoice CN-183242, EUR 38,496.51, confidence High
Credit note CN-183242 dated 2026-03-13 (216 days old), status 'Open', not applied or refunded. Original 183242 was paid.

C00141 Acme Fuel Limited Invoice CN-120499, GBP 30,743.05, confidence High
Credit note CN-120499 dated 2026-01-30 (258 days old), status 'Open', not applied or refunded. Original 120499 was paid.

Source: cases.csv. Credit notes older than 60 days that are still open and whose original invoice was paid are listed.

Supplier master data

Duplicate or linked supplier records are where duplicate payments start. These findings are reported separately and are not part of the amounts on earlier pages.

Check	Confidence	Groups	Invoices on these records
Bank account shared by unrelated suppliers	High	5	168
Duplicate supplier record	Medium	23	631
Possible duplicate supplier record	Low	10	309

Worked cases

M0009 Different names and tax IDs, same bank account confidence High

A:V20169 Harbour Fasteners Limited | A:V20627 Foxglove Chemicals PLC. Shared value: bank **********8854. Invoices on these records: 27. Paid per record: V20169: GBP 340,103 | V20627: GBP 78,325.

Two suppliers with different names and tax IDs share one bank account. Ask the client to confirm both are real before the next payment run.

M0001 Shared bank account, similar names confidence Medium

A:V20019 Westbrook Engineering PLC | A:V21696 WESTBROOK ENGINEERING PLC. Shared value: bank **********3306. Invoices on these records: 21. Paid per record: V20019: GBP 148,402 | V21696: GBP 26,782.

Same bank account and near-identical names under two records. One record is probably a duplicate of the other.

M0029 Near-identical names, different tax ID and bank confidence Low

A:V20076 Tidewater Logistics PLC | A:V21759 Tidewatr Logistics PLC. Shared value: names 'tidewater logistics' / 'tidewatr logistics'. Invoices on these records: 38. Paid per record: V20076: GBP 482,159 | V21759: GBP 54,264.

Names differ by a missing letter, with a different tax ID and bank account. This may be a typing variant or a separate company, so it is low confidence.

Source: master_cases.csv. Bank account numbers are shown masked, as supplied. Supplier names are invented.

Exception root causes and fix list

Hold reasons ranked by total days invoices were held. 1,076 invoices were held for 10,830 days in total.



Hold reason	Invoices	Days held	Avg days	Top supplier share	Likely root cause (to confirm)
Missing PO	271	2,661	9.8	21.4%	Buyers and requisitioning. One buyer code accounts for a quarter of the cases.
Price variance	235	2,497	10.6	4.7%	Supplier price lists and contracts, spread across many suppliers.
Missing receipt	200	2,083	10.4	10.0%	Receiving sites not posting goods receipts on time.
Approval pending	161	1,626	10.1	2.5%	Approval routing and delegation, spread across many suppliers.
Tax code mismatch	112	1,102	9.8	4.5%	Tax code set-up on supplier records.
Duplicate suspected	54	468	8.7	3.7%	Duplicate checks at entry. Compare with the duplicate findings.
Bank details mismatch	43	393	9.1	4.7%	Supplier master and bank change control.

Fix list, in order

1. **Stop and recover:** confirm the 109 high-confidence duplicates and the open credit notes, then net or reclaim them.
2. **Block duplicates at entry:** normalise invoice numbers (strip prefixes and leading zeros) and check across both ERPs before posting.
3. **Hold payment until receipt:** the 65 invoices paid before or without a receipt need a payment block for goods lines.
4. **Clean the supplier master:** merge or block the 23 duplicate records and confirm the 5 shared bank accounts.
5. **Fix the top cause:** raise purchase orders for the supplier behind 21.4% of missing-PO holds.

Source: findings workbook, Exceptions sheet. Root causes are hypotheses drawn from the data and are tested with the client in the findings call.

What happens next

How findings are confirmed

- Every case sits in the findings workbook with its evidence line, the amount per currency and a confidence level.
- The client marks each priority case in the **client verdict** column during the findings call: confirmed, rejected or needs more information.
- Only confirmed cases are reported as findings. Rejected cases are removed from the totals.

Limits of this report

- The scan reviews the extract supplied. It is not an audit and does not give legal, tax or accounting advice.
- There is no guarantee that any amount will be recovered. Recovery depends on the client's records, supplier agreement and timing.
- Low-confidence matches are exposure and are not counted as loss.
- The report is for the client's internal use and relies only on the extract supplied. It is not an audit opinion and third parties should not rely on it.

Delivery in a real engagement

Day	Step
0	NDA, data processing agreement and order signed. Data request sent
1 to 3	Extract received and reconciled with the client, with a 15-minute check call on day 3. No analysis until it reconciles. Delivery is within 10 working days of a clean extract
4 to 8	Analysis and evidence for each case
9	Findings call, 45 minutes. Client marks each priority case
10	Final workbook, report and readout, 60 minutes

Data handling

Read-only extract, received through the client's own secure share, never by email. Processed on LVG's own encrypted equipment in the UK. Row-level data is never given to an AI service. All files are deleted 30 days after delivery, with written confirmation.

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