
INDEX

- 2004 Report to the Nation 6
2006 Report to the Nation 123
- Accountable plan 50–51, 52
Accounts Payable Now & Tomorrow 37, 124, 140
ACH 147
Airlines 164
Airlines 92
Amex 139
Approval process 27–34
Approvals 112
ASP 140
Association of Certified Fraud Examiners 6, 123
Automation 3, 141
- Bad T&E practices 9
Basware 148
Best Practices 77, 176–180
Booking 15–25
Bribes 153, 154
Bruckner, Chuck 127, 143, 144, 176
- Car rental 164
Case Study: T&E Fraud 125–127
Cash advance 3, 36–7, 53, 91
Chapter 11 147
Checking reports 43, 45
- Collection efforts 134
Company card 58–9, 61, 167
Compliance, policy 5, 45–47
Concur 139, 148
Corporate culture 6, 8
Corporate portals 18
Corporate VAT Management 157
Cost control 5
Credit card issuer 164
- Dealing with detected fraud 132
Denied boarding compensation 93
Departing employees 120
Department of Justice 154
Detecting fraud 132–134
Disaster recovery 66
Do it yourself VAT Recovery 161
- Electronic receipts 65
Employee self booking 21
Employee, departing 120, 121
Enforcement, policy 80
Entertainment 99
ERP 148
Excel 140
Exceptions 85
Expedia 18
Expensewatch.com 139, 148, 176
- Foreign Corrupt Practices Act 154
- Foreign exchange 154, 155
Fraud 6, 115, 123–137
Fraud Prevention best practices 131–132
Fraud, detecting 132–134
Fraud, scanning 127
- Gelco 139, 148
Gift cards 135–137
Goods and Service Tax (see GST)
Ground transportation 95
GSA per diems 181–187
GST 160
- Honest mistakes 115
Hybrid card approach 60
- Incidentals 97
Internal controls 72
International Travel Advisories 156
International travel 168
Internet 3
IntplX 127, 139, 143, 149, 176
Intranet portals 18
Invoice, original 158
IRS publication 463 53
IRS publication 535 53
IRSCompliance.org 143
- Liquor 68
Lodging receipts 96
Lodging 164

- MCC codes 67
 Meals 97
 Merchant category codes
 (see MCC codes)
 Meridian 157
 Microsoft 148
 Movies 69

 Necho 149
 Negotiating best rates
 163–173
 New tax rules 54
 Non-accountable plan 51
 Noncompliance issues
 114
 Non-travel business
 expense
 reimbursement 100

 One card 59
 Oracle 148
 Original invoice 158
 Outsourcers, VAT 160

 Panache 141
 Per diem 54, 64, 97
 Per diems, GSA 181–187
 Personal automobiles 95
 Policy administration 76
 Policy compliance 5,
 45–7
 Policy coverage 89–90
 Policy enforcement 80
 Policy enforcement,
 uneven 104
 Policy manual 71–81
 Policy purpose 85
 Policy statement 84
 Policy synopsis 77

 Portals, corporate 18
 Portals, Intranet 18
 Portals, third party 19
 Powell, John 158
 Preferred hotels 96
 Pre-trip authorization 16

 Reasonable amount of
 time 50
 Rebates 171
 Receipts 33, 34, 52, 54,
 64, 88, 127, 146
 Receipts, electronic 65
 Receipts, lodging 96
 Red eye 23
 Reimbursement 38
 Reimbursement,
 non-travel business
 expense 100
 Rental cars 94
 Reporting expenses 140
 Reservations 117
 Revenue procedure
 97–22 53
 Reviewing expense
 reports 40
 Rogue travelers 119
 Runzheimer 139, 149
 Rush checks 109

 SAP 148
 Sarbanes-Oxley Act 1, 4,
 72, 145, 148, 160,
 176
 SAS 70 150
 SAS Type II 145
 Saturday night stay 22
 Scams 129
 Scanning fraud 127

 SEC 148
 Section 404 72, 148
 Self booking 21
 Shortcuts to Expense
 Reports 141
 Spot checking 41, 44
 Spouses 69, 98
 Submission of T&E
 reports 107
 Supervisor
 responsibilities 87

 T&E cards 3, 55
 T&E laggard 104
 Tax implications 49–54
 Third party portals 19
 Tickets, unused 116
 Travel agents 17
 Travelocity 18
 Trends 2
 Type 1 Report 149
 Type 2 Report 149

 Uneven policy
 enforcement 104
 Unused tickets 93, 116

 Value Added Tax (see
 VAT)
 VAT outsourcers 160
 VAT rates 189
 VAT Recovery Group 157
 VAT recovery, do it
 yourself 161
 VAT 145, 156
 Vergantino, Bill 176
 Voided tickets 93

 Who handles 12–13