
Invoice Spot-Audit

SAMPLE — FICTIONAL DATA

PREPARED FOR (FICTIONAL)	Meridian Supply Co.
PERIOD AUDITED	2026-01-01 to 2026-06-30
POPULATION	7 invoices, 17 lines
TOTAL INVOICED	\$3,743.20
CONTRACT	Master Supply Agreement dated 2024-01-01; Amendment 1
MATERIALITY THRESHOLD	Flag variances $\geq$ \$10; count sub-threshold variances
PREPARED BY	Ian Carstairs · iancarstairs.com

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Of **\$3,743.20** invoiced by Meridian Supply Co. across 7 invoices (17 lines) from January through June 2026, this health check found **\$75.92 in confirmed variances** ready for a credit request, plus **\$548.34 in items needing your input** before any recovery claim can be made. One billed line (\$48.00) matches no contracted rate and cannot be evaluated against the agreement.

CONFIRMED	CLIENT VALIDATION NEEDED	EXPLAINED
\$75.92	\$548.34	\$0.00
3 items — traced to contract sources and validated	2 items — plausible variances requiring your context	1 item reviewed — correctly billed per \$5.2

Population tie-out

Lines with no variance (incl. sub-threshold and explained lines)	\$2,718.70
Exception lines at billed amounts	\$976.50
Unmatched lines at billed (not valued)	\$48.00
Tested population	\$3,743.20

Population reconciles to the stated total of \$3,743.20 — zero gap. Missing credits are absent from billed dollars by definition.

Additional signals

- **Sub-threshold variances:** 1 counted, totaling \$7.50 (INV-2236 cleaner billed at \$10.50/gal vs. \$9.75 contracted) — below the \$10 threshold, counted not flagged. No pattern of sub-threshold variances beyond this single line.
- **Rate changes applied:** Amendment 1 moved floor pads (JAN-410) from \$5.90 to \$6.25 effective 2026-04-01. INV-2215 (Mar 10) at \$5.90 and INV-2222 (Apr 8) at \$6.25 are both correct under effective dating.
- **No arithmetic exceptions:** quantity × rate was verified on all 17 lines; all line totals reconcile.

Recommendation

Request credit on the three confirmed items (\$75.92) using the draft below, and answer the four validation questions. If receiving records show the duplicate INV-2230 line was not delivered, the recoverable total rises to **\$593.92** plus the Q2 rebate once its payout timing is confirmed. The pattern across six months — a fee with no contract source, a wrong rate, a duplicate line, and a missing rebate — points to billing-control gaps rather than one-off errors, and supports proceeding to a full contingency audit.

Exception register

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1

Fuel surcharge

INV-2208 · 2026-02-12

CONFIRMED

BILLED	EXPECTED	VARIANCE
\$35.00	\$0.00	\$35.00

CONTRACT SOURCE None — no contract source

NOTES Labeled surcharge; rate schedule and §§4–6 contain no fuel provision.

2

JAN-100 trash bags, 22 cases

INV-2215 · 2026-03-10

CONFIRMED

BILLED	EXPECTED	VARIANCE
\$423.50	\$407.00	\$16.50

CONTRACT SOURCE \$4.1 — \$18.50/case

NOTES Billed at \$19.25 vs. contracted \$18.50; billed arithmetic checks (22 × 19.25).

3

JAN-100 quarterly rebate, 2% — credit absent

Q1 2026 · no invoice

CONFIRMED

BILLED	EXPECTED	VARIANCE
\$0.00	\$24.42	\$24.42

CONTRACT SOURCE \$6.3

NOTES Q1 volume 66 cases exceeds 50-case threshold; no credit appears on any Q1 invoice; \$0 credits received. Assumes 2% on total Q1 volume at contracted rates — see limitations.

4

JAN-100 trash bags, 28 cases — 2nd identical line

INV-2230 · 2026-05-14

VALIDATION NEEDED

BILLED	EXPECTED	VARIANCE
\$518.00	\$0.00 or \$518.00	\$518.00

CONTRACT SOURCE §4.1 (rate correct; quantity unconfirmed)

NOTES Same SKU, quantity, rate, and date twice on one invoice; no reversal or credit present. The question is whether 56 cases were delivered. Needs receiving records.

5

JAN-100 quarterly rebate, 2% — credit absent

Q2 2026 · no invoice

VALIDATION NEEDED

BILLED	EXPECTED	VARIANCE
\$0.00	\$30.34	~\$30.34

CONTRACT SOURCE §6.3

NOTES Q2 volume 82 cases exceeds threshold (2% × 82 × \$18.50). Quarter ended exactly at period end — payout timing unknown; may be “not yet due” rather than missing.

6

Delivery fee

INV-2236 · 2026-05-28

EXPLAINED

BILLED	EXPECTED	VARIANCE
\$25.00	\$25.00	\$0.00

CONTRACT SOURCE §5.2

NOTES Goods subtotal \$105.00 is under the \$200 free-delivery threshold, so the \$25 flat fee applies. Correctly billed.

Unmatched queue — listed, not valued

—

“Pallet wrap misc,” 4 rolls × \$12.00

INV-2241 · 2026-06-11 · billed \$48.00

UNMATCHED

DISPOSITION No SKU and no rate-card match. Cannot be tested against contracted rates; question for the vendor below.

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Subject: Billing questions — invoices INV-2208 through INV-2241

Hello — reviewing our first-half invoices against the Master Supply Agreement, I have a few items I'd like to reconcile:

1. INV-2208 (Feb 12) includes a \$35.00 fuel surcharge. I don't find a fuel provision in our rate schedule — could you point me to the authorizing section, or issue a credit?
2. INV-2215 (Mar 10) bills JAN-100 trash bags at \$19.25/case; §4.1 sets \$18.50/case. The \$16.50 difference looks like a rate error — please confirm or credit.
3. INV-2230 (May 14) lists JAN-100, 28 cases, twice (\$518.00 each). Was this two separate deliveries on the same invoice, or a duplicate line? If duplicate, please credit \$518.00.
4. Per §6.3, our Q1 JAN-100 volume was 66 cases, above the 50-case threshold, which I calculate as a \$24.42 rebate. I don't see this credited — please advise on status and timing. Same question for Q2.
5. INV-2241 (Jun 11) bills \$48.00 for pallet wrap with no SKU. Is this covered under our agreement, and at what contracted rate?

Appreciate your help closing these out.

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What was tested

- 7 invoices / 17 lines / \$3,743.20 — Meridian Supply Co., 2026-01-01 to 2026-06-30. Population reconciles to the stated total with zero gap.
- Rate table built from the Master Supply Agreement (2024-01-01), §§4.1, 5.2, 6.3, plus Amendment 1 (JAN-410 \$5.90 → \$6.25 effective 2026-04-01).
- Every line mapped by SKU first, then by description crosswalk; effective-dated rates matched by invoice date. 16 lines mapped, 1 unmatched (pallet wrap) — no unmatched line received an expected rate.
- All six exception tests run: rate variance, unauthorized fees, duplicates, missing credits, arithmetic, and minimum/fee-threshold logic. No minimums exist in this contract.
- Duplicates checked for legitimate reversals or credits — none present; the INV-2230 duplicate is held at validation-needed pending receiving records.
- Top exceptions manually re-traced to contract and invoice sources (fuel surcharge, INV-2215 rate, INV-2230 duplicate, Q1 rebate).
- Tax: no tax lines appear in the data; tax is excluded from exception dollars and noted here as a separate review item.

What was not tested — limitations

- **Rebate basis assumption (labeled, estimated):** §6.3’s “2% quarterly rebate on JAN-100 volume over 50 cases/quarter” is ambiguous between 2% on *total* volume (\$24.42, used above) and 2% on the excess 16 cases (\$5.92). The figure also assumes a contracted-rate basis; on billed rates it would be \$24.75. Read the exact clause wording before demanding a specific number.
- **Duplicate (INV-2230, known gap):** no purchase orders, receiving reports, or usage records were provided, so delivery of 56 vs. 28 cases cannot be confirmed from invoice data alone.
- **Q2 rebate (known gap):** the quarter ended exactly at period end; whether the rebate is “missing” or “not yet due” depends on §6.3’s payout-timing terms, which were not in the inputs.
- **Pallet wrap \$48.00 (known gap):** no contract rate exists; listed unmatched, not valued.
- Scope is one vendor, one half-year. Findings do not generalize to other vendors or periods.

This health check is a directional screen, not a complete recovery audit. Amounts marked “validation needed” require client context before any recovery claim.

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Prepared by Ian Carstairs · iancarstairs.com