

Three-way match exceptions: the freight case, preparer to approver

Accounts payable three-way match exceptions and tolerances, from preparer to approver.

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Rever's blog defines [the 3-way match itself](#). An exception is the invoice the control stops: the purchase order, the receiving record and the invoice disagree by more than the tolerance you set, and the invoice waits until someone explains the gap.

The freight case below is an illustrative case, not a customer result. Read it as an accounting team reads a workpaper: first as the person who prepared it, then as the person who signs it.

The signal

An invoice from FreightCo lands at \$4,812 against purchase order PO-1884 for \$4,502. The difference is \$310. [Matcher](#) compares the three documents field by field, within the value, quantity, rate, date and rounding tolerances you set. The \$310 falls outside them, so Matcher records an unexplained difference and leaves the invoice uncleared.

Tolerances and the exception queue

Under payment-run pressure, teams waive tolerances to keep invoices moving, and the reason goes unrecorded. In Rever a tolerance never removes an invoice from the population, and a similarity score cannot waive a contractual condition or a required approval. An invoice outside tolerance stays in view as a three-way match exception until someone explains it.

The preparer's work

Investigator adds a fourth and a fifth document when the first three disagree. In the vendor's contract file it finds amendment A2, signed 28 June, which adds \$240 of fuel surcharge. The receiving record shows a short shipment worth \$180. Every figure links to its page.

LINE	AMOUNT	SOURCE
Purchase order	\$4,502.00	PO-1884
Fuel surcharge	+\$240.00	Amendment A2, signed 28 June
Short shipment	-\$180.00	Receiving record

LINE	AMOUNT	SOURCE
Match	\$4,562.00	Invoice, re-added and traced
Accrue	\$250.00	Balances the invoice; reverses on settlement

Journal drafts the entry: match \$4,562 and accrue \$250, an accrual that reverses on settlement. The \$310 reads line by line: \$240 of surcharge, less the \$180 short shipment, plus the \$250 accrual. A staff accountant would have built it by hand; here the accountant reviews it.

The reviewer's work

The finding reaches the controller's Inbox with its documents and its financial significance. Journal prepared the entry and cannot approve it, and Investigator cannot approve its own resolution. Above the materiality you set, dual approval applies. Sentinel tests approval authority and conflicting preparer and approver roles. A note to FreightCo would wait for Inbox approval before it left the company.

Your approval releases the entry: it comes back as an import file your team loads, and Journal checks the result in the ERP. The Inbox keeps the decision and what happened next, the record your auditor will ask for.

When the pattern recurs

Investigator closes the case with a recommendation that addresses the cause, such as a purchase order that carries the amended rate. If FreightCo bills a fuel surcharge every month, Eve can propose a change to the AP procedure. She publishes it only after your approval, and the previous version stays on record.

The \$310 and the close

The amount is small, and the same work handles the items that reopen a period, such as an accrual that should have reversed and did not. Close Orchestrator verifies opening reversals, and sign-off waits for you with any remaining exceptions in view.

Two-way, three-way and four-way matching

MATCH	DOCUMENTS COMPARED	WHERE IT FITS
Two-way	Purchase order and invoice	Services and purchases with nothing to receive
Three-way	Purchase order, receiving record and invoice	Goods a warehouse or site receives
Four-way	Purchase order, receiving record, inspection record and invoice	Goods that must pass inspection before you accept them

A two-way match leaves out the receiving record, and in the freight case that record held the \$180 short shipment.

Three-way match exceptions on your own invoices

The **zero-day scan** checks open and paid invoices against their documents across the in-scope population, with price drift and duplicate checks alongside. In a free Proof of Value it runs on a limited period of your data. Bring the vendor whose invoices never match.

Questions

What causes three way match exceptions?

The usual causes are a price change or surcharge the purchase order never captured, a short or over shipment, and an invoice for goods not yet received. Investigator reads the amendment, change order or receiving record behind the gap and recommends the correction for your approval.

What is a tolerance in three-way matching?

A tolerance is the gap between invoice and purchase order that a team accepts without review, set as an amount, a percentage or both. In Rever you set Matcher's tolerances for value, quantity, rate, date and rounding, and an invoice outside them stays in view as an exception until someone explains it.