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INTERNAL AUDITING

The Schneider Downs Business Process Automation team developed an automated solution for a client who had no audit trail on their payroll system that could track the history of modifications to employee payroll data system.

The Manual Process

The system needed to be monitored frequently to detect changes in key payroll data during stages where there is potential for fraud.

- There was no log or report that would track the changes that occurred throughout the system.
- Monitoring of changes and the identification of extraordinary activity was in the hands of employees.
  - » Discrete changes could easily go unnoticed
- Unintentional errors (typing 12 instead of 21, for instance) would go undetected
  - » The system needed to be monitored frequently to detect changes in key payroll data during stages where there is potential for fraud.
  - » Employee with high levels of access to payroll systems could alter data prior to payroll processing, allow payroll processes to execute, and then revert the change to the original setting to prevent fraud detection.
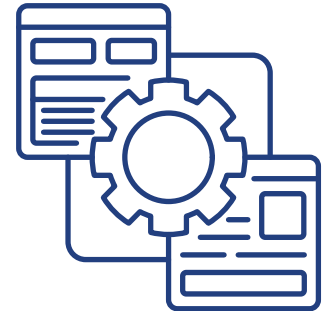
The Impact of Automation

Automation enabled management to create and access reporting features that monitor payroll changes by date; user who made the update; employee that had information altered; or a specific data field (such as pay rate). The solution also allowed the client to have better oversight of the payroll process, screen for fraud and allowed for frequent monitoring (up to every minute!), so changes were constantly captured. The capabilities and task executions provided by automation would not be feasible with manual processes.

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For more information visit www.schneiderdowns.com/rpa or contact Patrick B. Armknecht CPA, CITP at parmknecht@schneiderdowns.com.

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