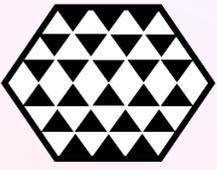


Payroll Module

Audit Analytics Template



Payroll is simple: pay the right person the right amount at the right time. Achieving this goal every pay period without a hitch is not as simple. That's why it is crucial to audit your organization's payroll processes. What are the risks? Are they happening currently/frequently? Are the controls in place sufficient? What process changes would effectively lower risks? These questions can be answered objectively with data *you already have*.

Understand Risks with Audit Analytics

Enterprise Resource Planning systems capture massive amounts of data within your municipality in real time. Automating your ERP data (e.g. data analytics) will allow you to quickly identify and understand risks occurring in your organization and use it to make changes and adjustments for an optimized process and improved performance.

Data analytics are written to track transactions as they move through the ERP workflow. Each analytic is asking a question of transaction. If the transaction meets the criteria, the analytic will flag the transaction. A single transaction could be flagged by multiple analytics.

Get Started with This Template

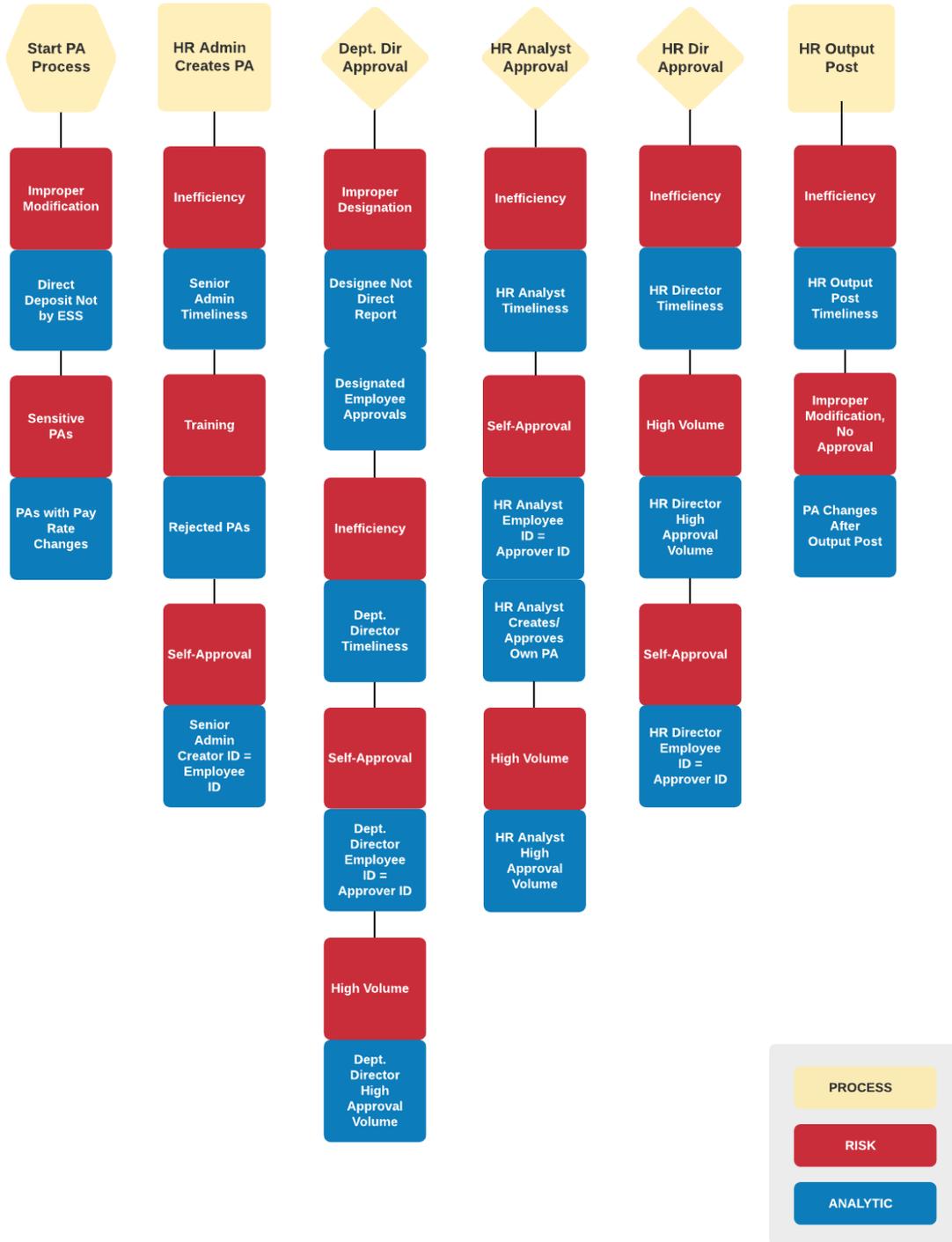
We recommend these steps for incorporating analytics in your next audit:

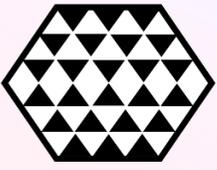
1. Document your process with its existing controls and consider the various risks associated with steps of the process (Pages 3-4).
2. Research existing audit analytics that detect common risks within Payroll and then develop those unique to your process (Pages 5).
3. **Contact 9b to schedule a demo** of our built-out audit intelligence reports for Payroll and 10 other business risk areas (Page 6).



Personnel Action (Employee Setup/Update)

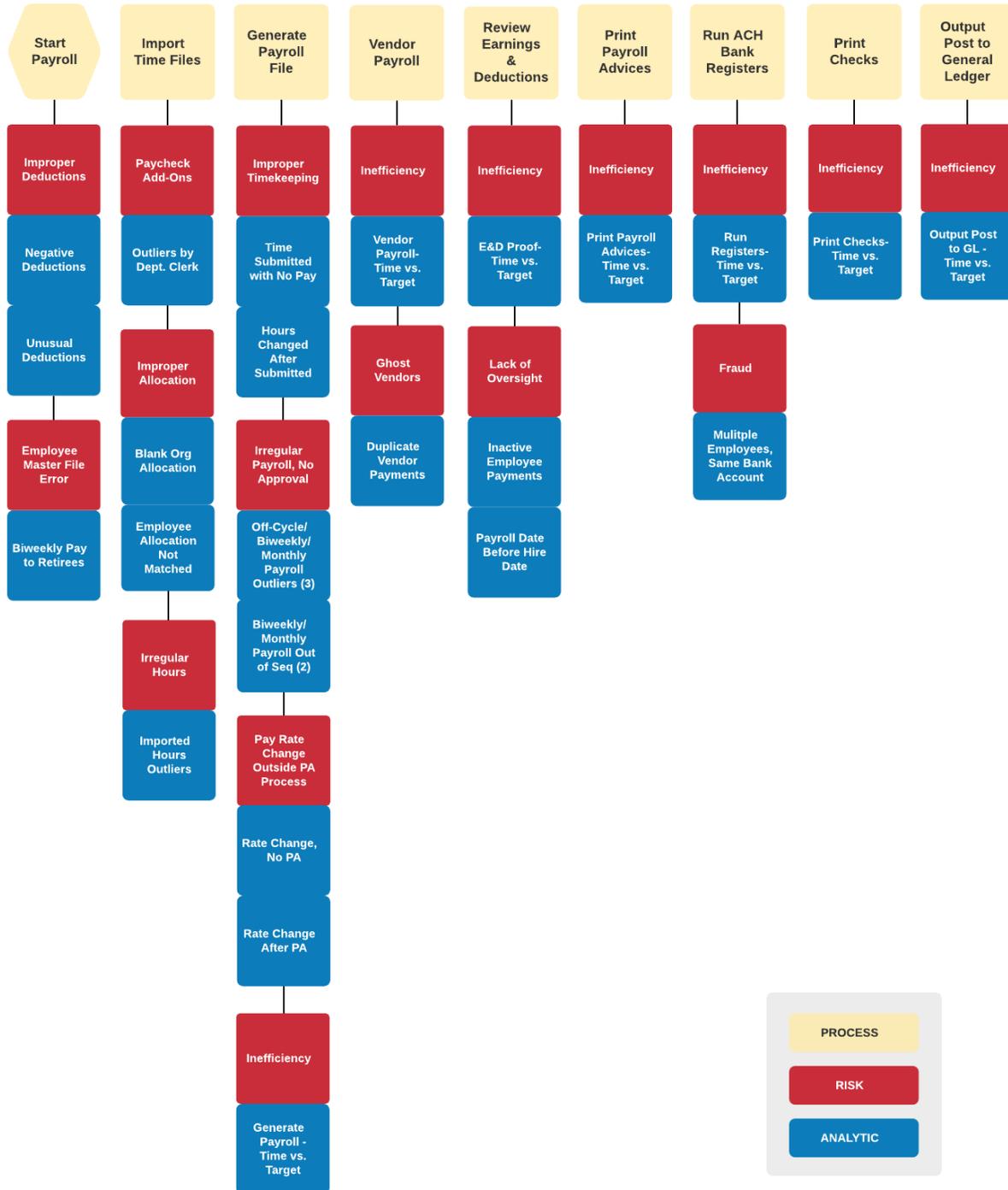
Sample Process, Risks, and Controls

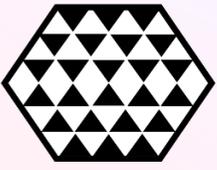




Financial (Typical Payroll Run)

Sample Process, Risks, and Controls



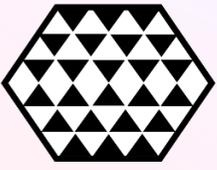


Sample Audit Analytics

Process	Step	Analytic	Description	Use case
Personnel Action	Dept. Dir. Approval	Designated Employee Approvals	Flags if a designated employee of a Department Director approves a personnel action.	Validate designee approval(s); recommend training.
Personnel Action	HR Output Post	PA Changes After Output Post	Flags if a personnel action is updated after the date of final approval.	Investigate update; build control in process.
Financial	Generate Payroll File	Time Submitted with No Pay	Flags if an employee submits hours but does not receive pay.	Ensure the employee receives pay; build process control.
Financial	Run ACH Bank Registers	Multiple Employees, Same Bank Account	Flags if multiple employees share the same bank account.	Investigate; escalate potential fraud.

Additional Resources

- [ACL Essentials](#)
 - Audit analytics documentation from Galvanize (ACL)
- [Rich Lanza](#)
 - Books, articles, videos on analytics and automation to improve the effectiveness and efficiency
- [ACFE Report to the Nations](#)
 - 2020 Global Study on Occupational Fraud and Abuse



About 9b

We do analytics to make organizations awesome and help communities thrive. As a benefit corporation, 9b is legally empowered to pursue positive stakeholder and community impact alongside profit. We are based in Tulsa, Oklahoma.

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