identifyPayroll
Bringing visibility to your payroll processes and controls

pwc

N2.2 billion *reduced from Nigeria's MDAs Feb 2016 total salary bill following removal of 23,846 ghost workers from payroll[1]*

73% *of Global CEOs are concerned about availability of key skills, as a threat to the organisations growth prospects[2]*

2 years *is the median length of time for a payroll fraud[3]*

What does it do?

identify Payroll is an interactive application that allows you to proactively detect fraud, abuse and control weaknesses within your payroll function.

The application enables you to intuitively drill into your payroll and HR data to understand potential anomalies and analyse key areas of interest. A series of interactive dashboards and easy to interpret visuals allow you to quickly spot and interrogate employee payments that look unusual.

Why is it important?

There has been an increased prevalence in the number of organisations outsourcing payroll processes[4]. However, this does not reduce the need to implement robust processes and embed controls in order to mitigate the risk of fraud. identify Payroll provides a defence against these threats.

Payroll fraud can also lead to a range of unwanted employee tax issues, resulting in increased operational and administrative costs. The risks of payroll fraud are frequently overlooked despite the potentially severe consequences.

What is different about our approach?

identify Payroll harnesses our years of experience in payroll investigations and categorises fraud schemes into the following typologies:

- Unauthorised changes to payroll
- Ghost employees
- Anomalous payments.

identify Payroll flags anomalies based on a pre-built library of fraud tests enabling you to quickly uncover the potential fraudulent activity to investigate further.
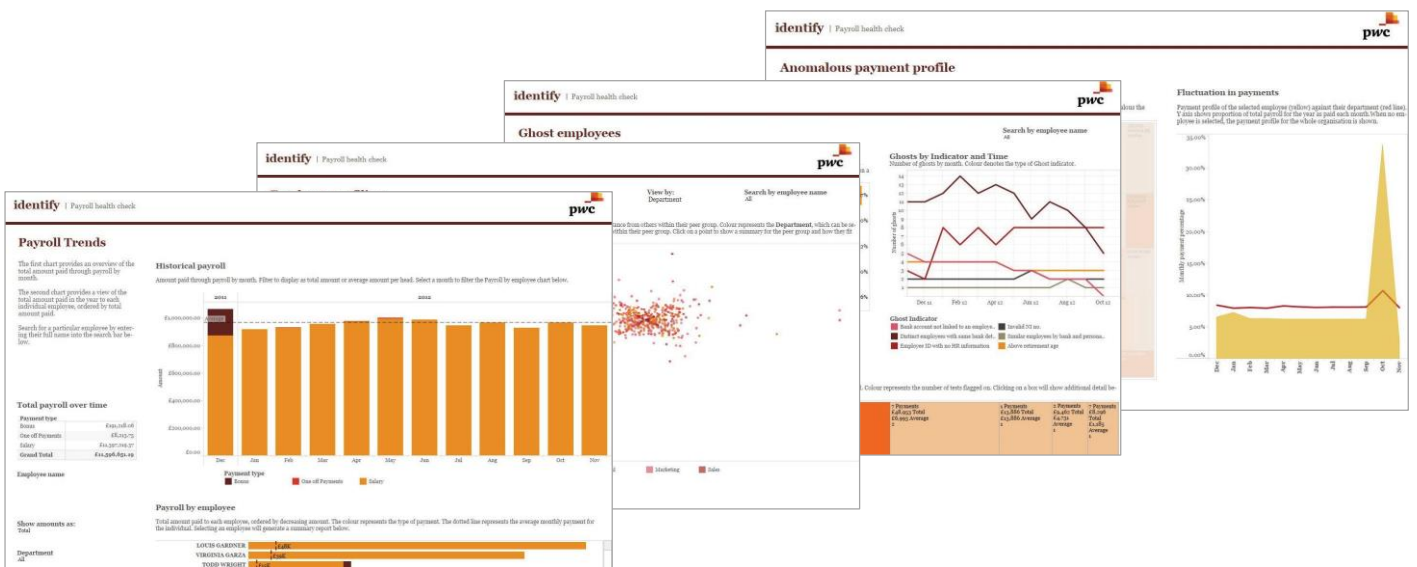
1. http://www.bbc.co.uk/news/world-Africa-35683354
2. PwC's 18th annual Global CEO report
3. Association of Certified Fraud Examiners 2014 Global Fraud Study, Report to the Nations on Occupational Fraud and
4. Abuse Grant Thornton's International Business Report (IBR), Outsourcing: driving efficiency and growth, June 2014
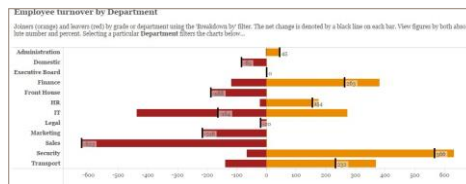
Our dashboards: what you get

General insight

- **Payroll trends**
- **Payroll breakdown**
- **Employee turnover**

Understand the departments and grades with high attrition and the average length of tenure for your employees.

Payroll fraud tests

- **Unauthorised payroll changes**
- **Ghost employees**
- **Payments after leave date**
- **Multiple payments**

Review unusual activity and discover employees that have been flagged as high risk based on suspicious activity indicators.

Profiling and scoring
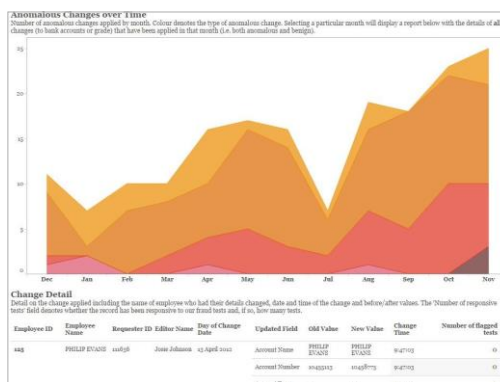
- **Employee scoring**
- **Employee profiling**
- **Anomalous payments**

Interrogate the historical changes being requested to your employees' bank account details.

Credentials

We undertook a detailed review of both HR and payroll data for a large organisation with an outsourced payroll function, who had concerns that payroll fraud had been perpetrated by an internal employee. Our client asked us to analyse both changes made to the payroll system and payments over a period of time. We identified a series of fraudulent payments, including instances of unauthorised changes made to payroll, ghost employees and anomalous payments. We also interrogated the data looking for any fraudulent payments set to be paid in the future. This provided the client with confidence over the correctness and accuracy of their forthcoming payroll run. Following an internal investigation, the employee was suspended and a criminal investigation launched.

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