

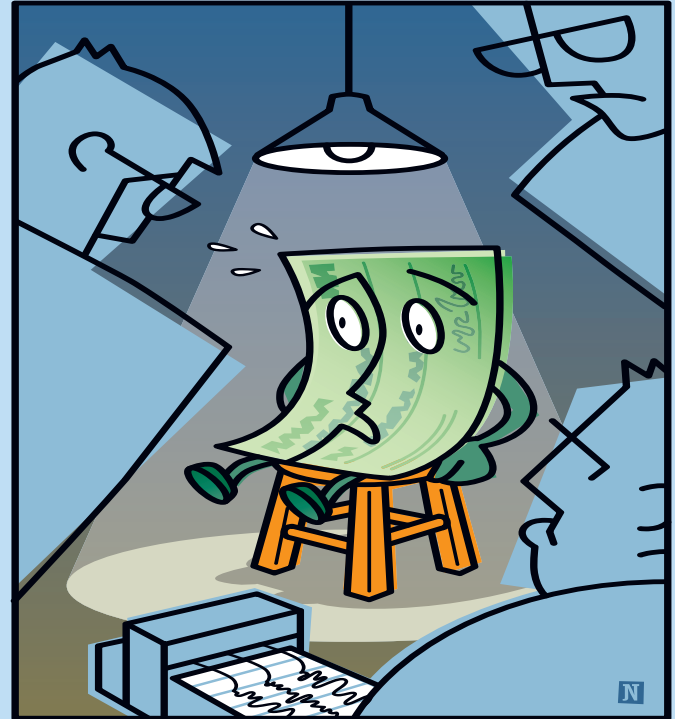
Policing Payroll

ACL adds to its audit offerings

With its high number of transactions and the large portion of overall expenditures devoted to it, the payroll process can be a target for fraud and costly errors within an organization. That's the idea behind *ACL Services Ltd.*'s latest release, *CCM for Payroll*. The browser-based software uses a series of predefined analytics to monitor all aspects of the payroll process, looking for inconsistencies such as unauthorized overtime or commissions and alerting managers about problems as soon as they're spotted.

In the last few years, ACL has adapted its core technology—originally designed for the audit profession—for use by the wider market of corporate financial managers. Its payroll module is the latest addition

to a suite of applications built around key business processes that, in the current high-scrutiny environment, require tight controls. ACL took its core knowledge of auditing best practices, built around the Committee of Sponsoring Organizations' (COSO) internal controls framework, and automated them into a line of products that is meant to replicate reviews an internal or external auditor would make. The software is designed around a continuous controls monitoring (CCM) technology capable of accessing and analyzing huge volumes of data from multiple systems and applications throughout an entire organization on a year-round basis. Every transaction is put through a series of test conditions. Control breaches and bad or suspicious transactions are quickly identified and the responsible managers are notified. "It is a



tool that allows you to make decisions as you go and not panic at the end of a quarter," says Harald Will, president and CEO at Vancouver-based ACL. Other modules of its CCM software handle the purchase-to-payment cycle, travel and entertainment expenditures and procurement card expenses.

The payroll module is designed to catch things that in the past may have gone unnoticed, like phantom employees set up to divert pay to certain individuals and unauthorized payments. The tests performed are independent of any controls a company's ERP or other data systems may provide.