**HR**

1. Month to month variances – elementwise and total salary/all ledgers, Missing voluntary deductions
2. Missing salary in any of the months
3. Resigned employees – not paid via payroll after exit date or through quick pay and AP
4. Quick Pay analysis – employee wise type of payment done (Further duplicate payment through both?)
5. AP payment – employee/vendor code with beneficiary (month wise payments done) – duplicate payment through AP and Payroll.
6. Contingent worker payments
7. Payroll register  to employee master  - identify Ghost employees
8. Multiple employees with same address
9. IT controls – integration between HRMS and Payroll Module
10. payment of allowances beyond their approved period – acting allowance, stipend
11. Instances of multiple salary increases
12. Paid before hire date
13. Identify payment transactions in the last 4 weeks where the Employee hire date is more recent (later) than the pay cycle date. Timeliness
14. Excessive overtime in a department or by an employee
15. Payment analysis for contingent workers

**Procurement**

1. Multiple Pos Same vendor within Short Duration
2. Creation of vendors after PO Creation Date – before 2020
3. PO, GRN and Invoice Match
4. DoA approval as per transaction
5. Split PO - based on approval threshold
6. Single source procurement - tender type
7. Itemwise price analysis - price variation analysis
8. Vendor purchase/item type - trend (2020, 2021) - increase/decrease
9. Multiple purchase orders with the same vendor, same materials, same services, or identical quantities within a specific time frame that have repeat even-dollar transactions(same amount)