D487 Scenario

Your company is developing a new payroll program for internal use within the business. The program will require involvement by HR, Accounting, and Finance in its planning and implementation. An employee is added to the payroll by the person’s manager initiating an authorization document. Employees are removed from the payroll by the manager issuing a termination document. Changes in pay generate from a manager’s pay scale notice. Hourly employees post hours worked from computer workstations.

Using your knowledge from the course, describe specific countermeasures to prevent the following:

1. Stopping a single person in the business from putting an unauthorized individual on the payroll.
2. Preventing salami slicing, where a penny is taken out of each employee’s paycheck and deposited in an account controlled by the organizer of the scheme.
3. Preventing an employee from submitting fraudulent work hours to gain unearned overtime pay.