## Issue #:

IS-001155

## Issue Name:

Enhancements to the payroll cycle monitoring and variance analysis control are needed to ensure  
adequate segregation of duties exists between the preparer and reviewer of the information.

## Root Cause Explanation:

The root cause stems from the fact that the standard report from Workday does not provide sufficient analytical  
support and reliance on the subject matter expertise of the HR Director to modify the report in addition to  
performing the review.

## Issue Rating:

Low Repeat Issue: No  
Status: Open Issue Target Date: 05/31/2024

## Operating Division:

HR-Operations

## Risk Category:

12. Product, Operations and Trading

## Risk Sub-Category:

12.1 Operations

## Root Cause Category:

Process