


# USING PROCESS MINING IN INTERNAL AUDIT

Internal Audit Innovation Award 2018



Wessanen is working to standardize, digitize, and automate their operational processes and their way of working, globally.

Recent initiatives with process mining have helped to gain insights into the current way of working.



### Situation

- With BLOOMING, Wessanen is trying to streamline and improve processes;
- Wessanen is making effort to standardize, digitalize and automate their processes and controls;
- The as-is processes have been documented in workshops in the various countries;
- There is an ongoing initiative to document the desired to-be processes;
- There is limited view on how the processes actually flow through the systems in place.



### Approach

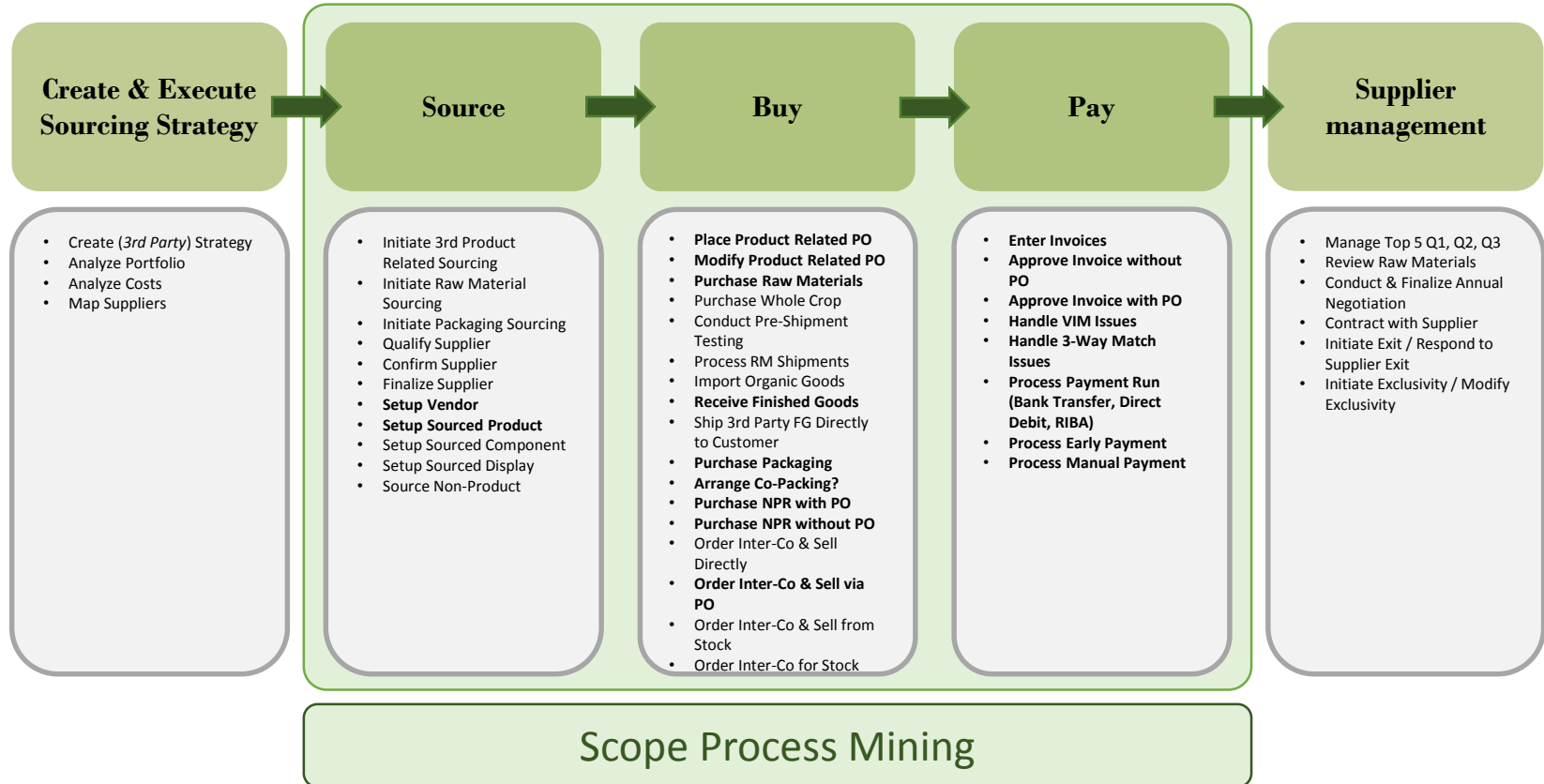
- Connected the ERP data to the process mining tool;
- Used process mining tool to gain insight into the actual process flow;
- Performed additional analysis on interesting aspects to generate detailed results;
- Identified bottlenecks in the process, and identified potential improvements.

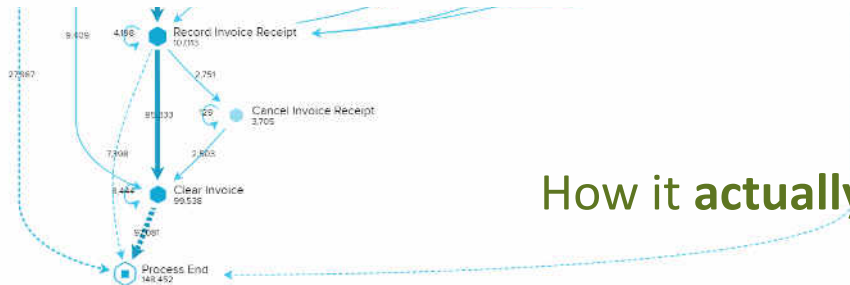
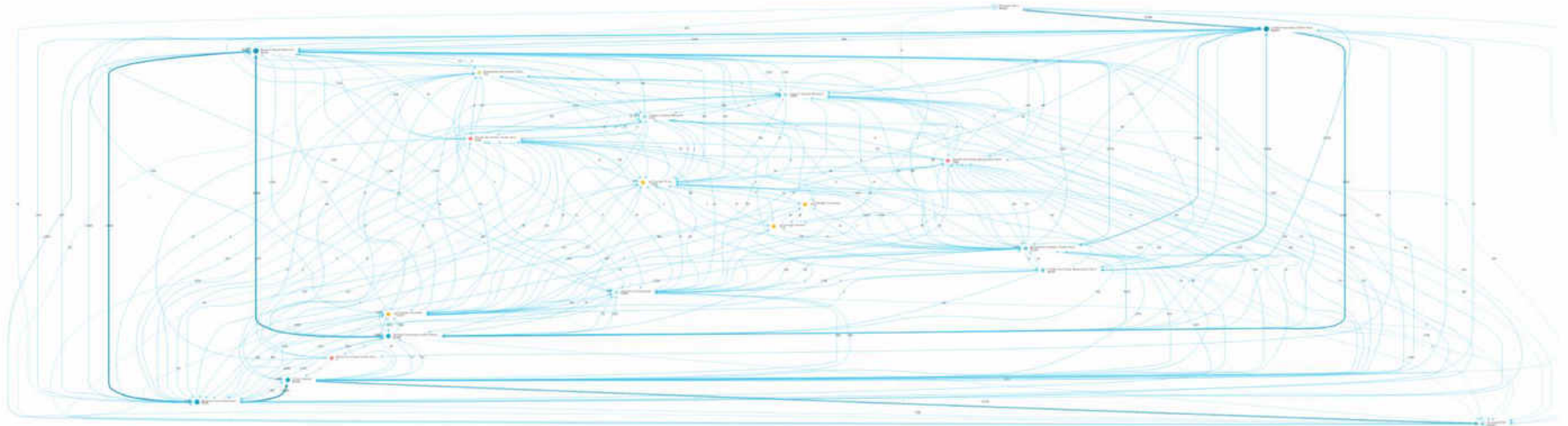


### Scope

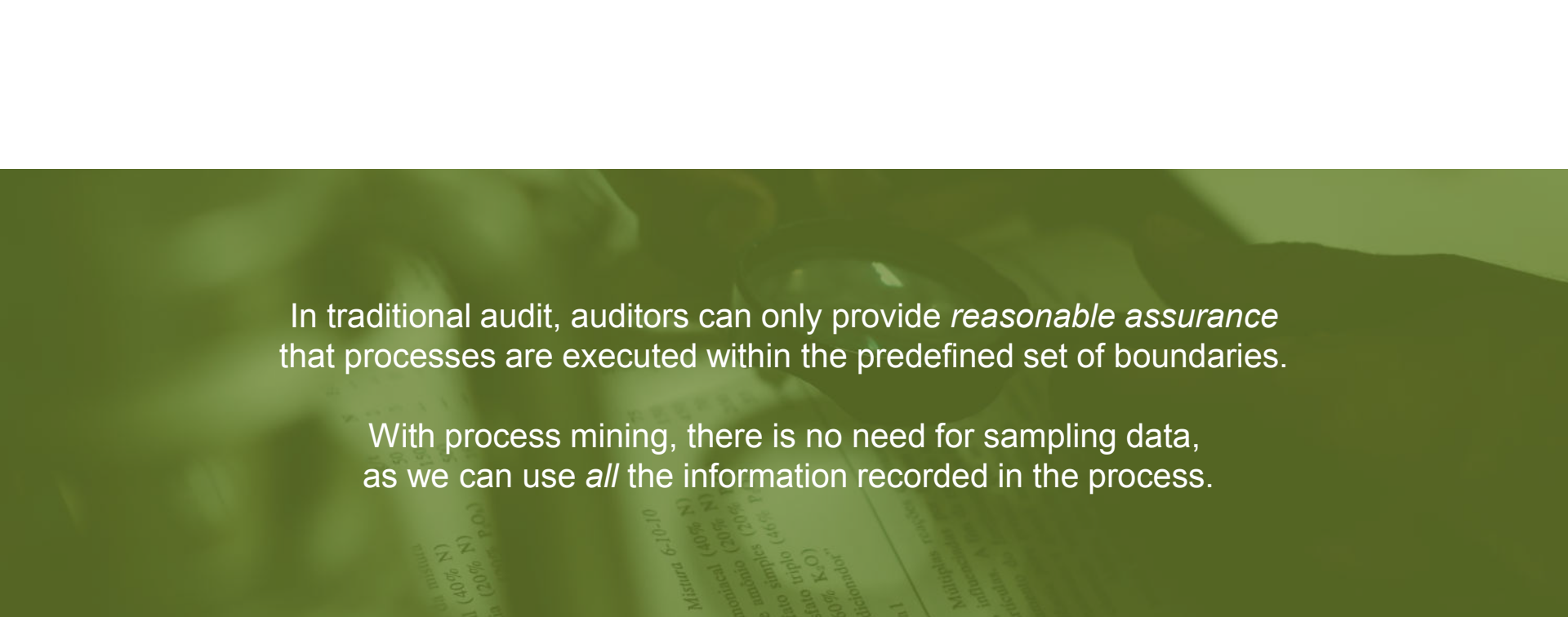
- Source-to-Pay process, with Purchase Order line items as key (no master data changes);
- Data limited to availability in standard SAP ECC and the VIM module;
- Data from January 1<sup>st</sup> 2017 until May 31<sup>st</sup> 2018 (1.5 years);
- Partially connected the Order-to-Cash flow, but no further analysis has been done.

# Source to Pay (S2P)



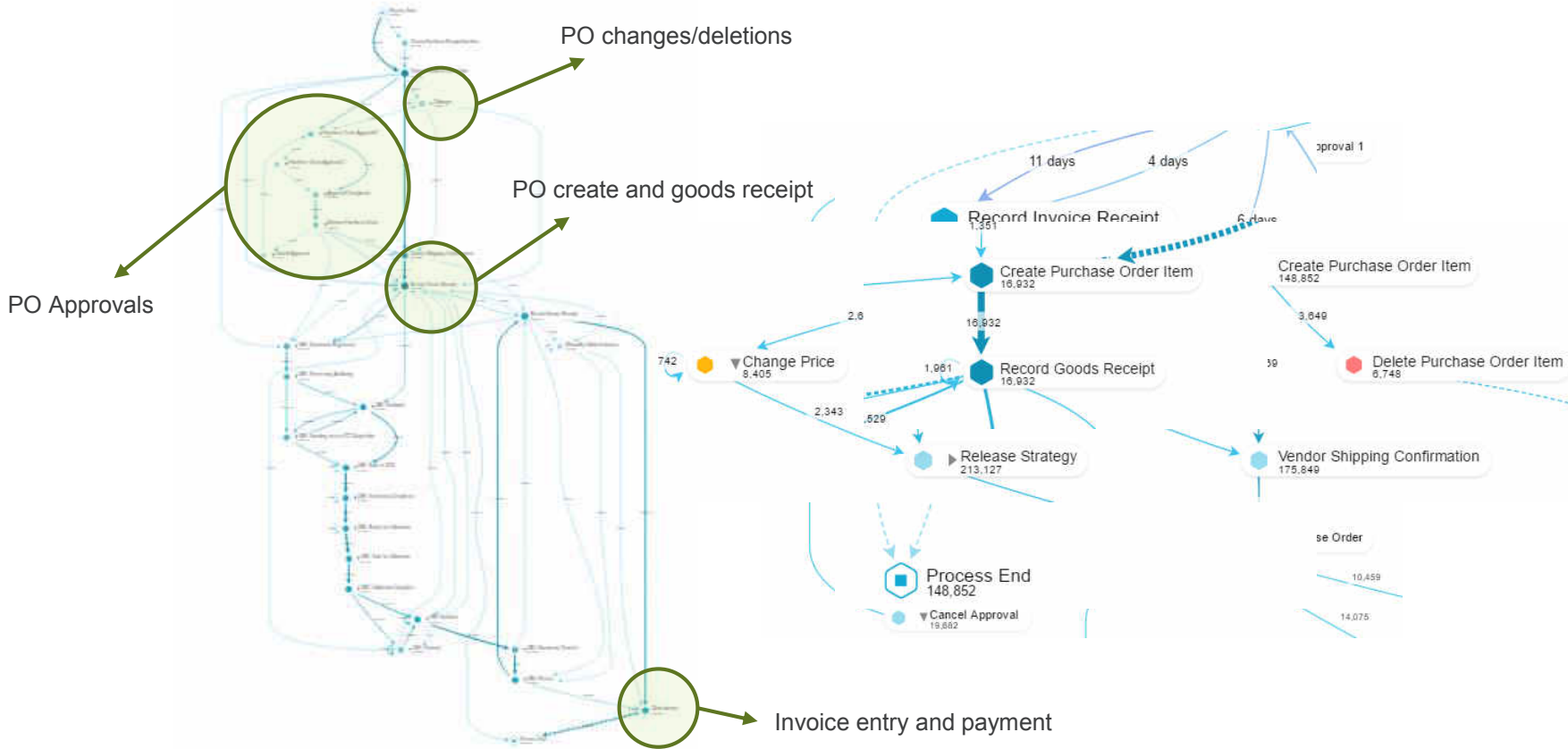


How it **actually** is!


A person's hands are shown holding a document, with a green overlay covering the entire scene. The document contains some text, including "Mistura 6-10-10" and "Mistura 6-10-10".

In traditional audit, auditors can only provide *reasonable assurance* that processes are executed within the predefined set of boundaries.

With process mining, there is no need for sampling data, as we can use *all* the information recorded in the process.







Process mining techniques help identifying discrepancies between  
*a process execution* and the *desired process*.

With process mining, performing an audit can happen  
*much faster* and with *more reliability*.





## Process mining

- is fact-based
- covers full data set
- makes unexpected discoveries
- can zoom out, zoom in
- shows depth of expected issues
- focuses not just on effective controls, but also inefficiencies
- impresses auditee