

Auditing 2.0: Using Process Mining to Support Tomorrow's Auditor

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The term *auditing* refers to the evaluation of organizations and their processes. Audits are performed to ascertain the validity and reliability of information about these organizations and associated processes. This is done to check whether business processes are executed within certain boundaries set by managers, governments, and other stakeholders. For example, specific rules may be enforced by law or company policies and the auditors should check whether these rules are followed or not. Violations of these rules may indicate fraud, malpractice, risks, and inefficiencies. Traditionally, an auditor can only provide reasonable assurance that business processes are executed within the given set of boundaries. They check the operating effectiveness of controls that are designed to ensure reliable processing. When these controls are not in place, or otherwise not functioning as expected, they typically only check samples of factual data, often in the 'paper world'. However, today detailed information about processes is being recorded in the form of event logs, audit trails, transaction logs, databases, data warehouses, etc. Therefore, it should no longer be necessary to only check a small set of samples offline. Instead, all events in a business process can be evaluated and this can be done while the process is still running. The availability of log data and *advanced process mining techniques* enable a new form of auditing: *Auditing 2.0*. Surely, the availability of process mining techniques and the omnipresence of recorded business events will dramatically change the role of auditors.

PROCESS MINING

The idea of process mining is to discover, monitor and improve real processes (i.e., not assumed processes) by extracting knowledge from event logs. Over the last decade process mining techniques have matured and are currently being integrated in commercial software products (W.M.P. van der Aalst, H.A. Reijers, A.J.M.M. Weijters, B.F. van Dongen, A.K. Alves de Medeiros, M. Song, and H.M.W. Verbeek. *Business Process Mining: An Industrial Application*. *Information Systems*, 32(5):713-732, 2007).

Business provenance

Starting point for process mining are so-called *event logs*, i.e., sequentially recorded collections of events such that each event refers to an activity (i.e., a well-defined step in the process) and is related to a particular case (i.e., a process instance). Furthermore, some mining techniques use additional information such as the performer or originator of the event (i.e., the person/resource executing or initiating the activity), the timestamp of the event, or data elements recorded with the event (e.g., the size of an order). Note that from an auditing point of view the systematic, reliable, and trustworthy

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