Online Work Registration System - Electronic auditing
A case of the Federal Administration of Public Resources

Federal Administration of Public Resources
Argentina
Summary

The "Trabajo Registrado en Línea" (TRL) (Online Work Registration) system is an auditing tool which enables the information that the employer submits in his monthly social security sworn statements to be consulted online, as well as other information from the auditing body's databases, which can then be immediately compared with the economic reality observed during on-site inspections.

The auditors carry out electronic and online surveys of the workers, replacing paper spreadsheets with a tablet that is connected to the auditing body's databases.

The computer application enables, in real time, employers and workers to be identified, surveys to be registered on the main systems of the Federal Administration of Public Revenues (Administración Federal de Ingresos Públicos (AFIP)) so that they can be monitored, and spreadsheets and notifications to be produced electronically, saving the auditors time and resources and reducing the number of tasks.

The information that is collected is published on a website intended for this purpose, so that the employer can access it via the AFIP website with his/her username and password (tax identification number) for information purposes.

CRITERIA 1

What was the issue/problem/challenge addressed by your good practice?

One of the major drawbacks of the traditional process to survey workplace staff members was accurately identifying employers and workers and corroborating the data related to the employment relationship.

When confronted with situations such as those detailed below, the TRL makes it possible to check the information online:

• When asked what their start date was, workers may say that they began working on that day or within the past month when in fact they were previously surveyed under the same employer.

• Workers who provide data on other employees.

• Workers who state that they are self-employed.

Before, the data collected from each worker was entered manually on paper spreadsheets by the inspector and the staff member. Now the data can be sent through an interface so that inspections can be continued from centralized locations.
At the administrative headquarters, the survey appears in the centralized registration and inspection systems and the data is compared to the data already in the auditing body's databases, particularly the Fiscal Registration System.

It is worth noting the following drawbacks of physically or manually entering the survey:

- The survey could get lost, destroyed or damaged.
- Mistakes could be made when filling it out, or it might not get signed or stamped.
- Delays in its submission and/or receipt and other issues that make follow-up difficult.
- Similar issues occur with the surveys handed out to each worker, where data is badly written, illegible, contain deletions or changes that are not saved correctly.

The implementation of the TRL system remedies these matters.

CRITERIA 2

What were the main objectives and the expected outcomes?

The system was developed with the aim of providing auditing branches with an IT tool that facilitates, simplifies and advances the Staff Survey process, maximizing results.

Its utilization makes it easier to correctly identify employers and workers through online enquiries of the information contained in the auditing body's database, simplifies and improves the process, streamlining efforts by using a method of capturing data that enables the information to be registered in real time, and the subsequent production of electronic survey spreadsheets and notifications.

Furthermore, it improves results because the data provided can be checked “in situ”, identifying discrepancies accurately and in a timely fashion which increases the employer's perception of risk by detecting and sanctioning evasion practices on the spot.

CRITERIA 3

What is the innovative approach/strategy followed to achieve the objectives?

In Argentina, the fight against unregistered employment is a State policy. The strategic objective is to immediately detect undeclared or irregular workers.

Likewise, the ability of unscrupulous employers to come up with new ways of evading the inspections carried out by the Administration promptly makes these inspections anachronistic.
Based on this knowledge, it was necessary to develop new regulatory, procedural and especially technological instruments aimed at providing better mechanisms for rapidly detecting discrepancies, which in turn facilitates the implementation of direct inspection activities, increasing risk perception and encouraging the employer to fulfil his social security obligations better.

The new approach is based on:

- Technology as a necessary tool for simplifying procedures and minimizing errors.
- Information as a specific identifying indicator of the stakeholders (employers and workers) and the employment relationship, as well as confirmation of what is being reported to the inspector.
- Streamlining efforts and saving time by simultaneously registering the auditing process in one step.
- Going paperless in the digital era.

**CRITERIA 4**

**Have the resources and inputs been used in an optimal way to achieve the set objectives and the expected outcomes? Please specify what internal or external evaluations of the practice have taken place and what impact/results have been identified/achieved so far.**

This tool has proven itself to be very useful during large-scale operations which require a great number of agents to cover an area.

The first evaluations, which are based on user comments, make it possible to adequately meet the proposed targets.

If an internet connection is not available, the system has an application stored in the hard drive or tablet that enables the traditional procedure to be carried out.

**CRITERIA 5**

**What lessons have been learned? To what extent would your good practice be appropriate for replication by other social security institutions?**

The AFIP, an agency that implements, collects and audits social security, has established itself as a dynamic and influential advocate for the creation of an auditing environment that
encourages the formal economy and employment registration, encouraging the comprehensive implementation of technology, the efficient usage of information and the linking of systems with other State Bodies. This approach is the basis of the institutional proposal.

By using this IT tool, the time it takes to collect the data has been reduced. Non-compliance with Social Security obligations can be immediately checked.

Therefore, electronic surveys improve the speed of and immediately validate staff member survey audits. There has been significant improvement in the verification of the data provided seeing as the access to the auditing body’s database enables any discrepancy to be highlighted once the sworn statement has been completed.

Using IT systems not only contributes to environmental conservation by doing away with paper, but also meets the targets of implementing e-government. Every worker who registers will also be registered in all social security systems (ANSES, Ministry of Labour, social agencies, work risk insurance companies, etc.).