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COURSE BROCHURE

Advanced Payroll Management and Payroll Controls Training Course

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Registered in the United Kingdom and Saudi Arabia

Advanced Payroll Management and Payroll Controls Training Course

Payroll Management and Payroll Controls is a 2-week advanced training course for payroll managers, payroll supervisors and finance controllers, and each participant completes a payroll control matrix for their own pay cycle. Payroll is often the largest recurring cash outflow and one of the most exposed to error and fraud, so boards and auditors now test it closely. Jupiter Prime Training built the course around the checkpoints a payroll leader signs off each month.

Why Payroll Management and Payroll Controls Matter Now

Three pressures shape payroll today: employees who expect accurate, on-time pay and transparent payslips; auditors and audit committees who test payroll controls as a significant risk area; and the shift to cloud payroll and self-service portals, which moves where errors and manipulation can enter. A payroll function that runs well protects trust, cash and reputation; one that runs badly pays ghost employees, misstates accruals and faces penalties for late or wrong statutory filings. The course rests on internal control principles of segregation of duties, authorisation and reconciliation, and on accrual accounting for employee benefits as reported under International Financial Reporting Standards IFRS.

Who Gains Most from Payroll Management and Payroll Controls

- Payroll leads who own the monthly pay run from input cut-off to bank file release
- Payroll supervisors who check variable pay, overtime and allowance inputs before processing
- Finance controllers who reconcile payroll to the general ledger and sign off accruals
- Human resources operations staff who maintain employee master data, joiners and leavers
- Internal control and audit liaison staff who evidence payroll controls to auditors

A payroll unit attending together with the human resources and finance colleagues who feed and post its figures gains most, since each control spans all three hand-offs.

Payroll Management and Payroll Controls Capabilities

Participants move from processing pay to proving that every payment is valid, accurate and authorised.

- Calculate gross-to-net pay for complex cases with allowances, deductions and arrears — employee pay accuracy
- Design a segregation-of-duties matrix across master data, input, approval and payment — payroll control owners
- Build a monthly payroll-to-ledger and headcount reconciliation — finance controller sign-off
- Test payroll data for ghost employees, duplicate bank accounts and unusual overtime — fraud prevention decisions
- Calculate end-of-service and leave accruals for the period-end close — accurate financial statements
- Specify an audit evidence file for each key payroll control — external and internal auditors

Key Payroll Management and Payroll Controls Terms

- Gross-to-Net — the calculation that turns contractual pay and allowances into net pay after statutory and voluntary deductions.
- Payroll Control Matrix — a table linking each payroll risk to its control, owner, frequency and the evidence kept.
- Segregation of Duties — splitting master data, input, approval and payment tasks so no single person controls a whole transaction.
- Ghost Employee — a fictitious or departed person kept on payroll so that pay is diverted to someone else.
- End-of-Service Accrual — the liability recognised each period for benefits payable when employment ends, based on service and final pay.
- Payroll Variance Report — a comparison of the current pay run with the previous one, flagging changes for review before release.

Payroll Management and Payroll Controls Day by Day

Day 1: The Payroll Function and Its Risk Landscape

- Payroll Process Map From Hire to Pay — Locating Key Control Points
- Payroll Risk Register — Prioritising Error, Fraud and Penalty Exposure
- Payroll Calendar and Cut-Off Discipline — On-Time Pay Every Cycle
- Payroll Service Models In-House Versus Outsourced — Sourcing Decisions
- Payroll Policy Framework — Clear Rules for Pay Elements

Day 2: Gross-to-Net Calculation in Depth

- Basic Pay, Allowances and Benefits in Kind — Contractual Pay Accuracy
- Overtime, Shift and Variable Pay Rules — Consistent Treatment Across Sites
- Statutory and Voluntary Deductions — Correct Withholding and Remittance
- Arrears, Retro Pay and Off-Cycle Payments — Correcting Past Errors Safely
- Final Settlement Calculations for Leavers — Accurate Exit Payments

Day 3: Employee Master Data Controls

- Joiner, Mover and Leaver Workflows — Valid Records Before Pay
- Master Data Change Logs — Detecting Unauthorised Edits
- Bank Detail Verification Procedures — Stopping Payment Diversion
- Position Control Against Approved Establishment — Headcount Within Budget
- Periodic Master Data Clean-Up — Removing Dormant and Duplicate Records

Day 4: Segregation of Duties and Authorisation

- Segregation-of-Duties Matrix Design — Separating Incompatible Payroll Tasks
- Role-Based Access in Payroll Systems — Least-Privilege Permissions
- Delegation of Authority for Pay Changes — Approval Thresholds
- Four-Eyes Review of Pay Run Outputs — Release Authorisation
- Compensating Controls for Small Teams — Managing Unavoidable Overlaps

Day 5: Payroll Reconciliations

- Payroll-to-General-Ledger Reconciliation — Accurate Expense and Liability Balances
- Headcount and Pay Element Reconciliation — Explaining Month-on-Month Movement
- Bank Payment File to Payroll Register Match — Release Integrity
- Deduction and Remittance Control Accounts — Clearing Balances on Time
- Suspense and Unreconciled Items Ageing — Escalation of Old Differences

Day 6: Payroll Accruals and Period-End Close

- End-of-Service Benefit Accruals — Liability Recognition Each Period
- Leave Pay and Air Ticket Accruals — Accurate Employee Liabilities
- Bonus and Incentive Accruals — Matching Cost to Performance Periods
- Payroll Journals and Cost Allocation — Correct Departmental Charging
- Employee Benefit Disclosures Under IFRS — Financial Statement Readiness

Day 7: Payroll Fraud Red Flags and Data Analytics

- Ghost Employee and Duplicate Account Tests — Detecting Fictitious Payees
- Overtime and Allowance Anomaly Analysis — Spotting Abuse Patterns
- Payroll Variance Reports Before Release — Last-Line Review
- Exception Thresholds and Continuous Monitoring — Targeted Investigation
- Payroll Fraud Case Studies From Retail and Construction — Lessons for Control Design

Day 8: Payroll Systems, Automation and Data Protection

- Payroll System Configuration Reviews — Correct Pay Rules and Formulas
- Time and Attendance Integration Controls — Accurate Variable Inputs
- Employee Self-Service Portals — Balancing Convenience With Data Integrity
- Payroll Data Privacy and Access Logging — Protecting Personal Information
- System Change and Upgrade Testing — Parallel Runs Before Go-Live

Day 9: Payroll Audit Readiness and Performance

- Payroll Control Testing Approach — How Auditors Sample and Re-Perform
- Audit Evidence Files for Key Controls — Fast Response to Requests
- Payroll Key Performance Indicators — Accuracy, Timeliness and Cost per Payslip
- Payroll Error Root-Cause Logs — Preventing Repeat Corrections
- Management Letter Points Remediation — Closing Audit Findings

Day 10: Practising the Payroll Control Matrix

- Risk-to-Control Mapping for Own Pay Cycle — Coverage of Key Exposures
- Segregation-of-Duties Assignment Review — Owners for Each Control
- Reconciliation and Accrual Checkpoint Schedule — Period-End Sign-Off
- Fraud Analytics Test Selection — Monthly Monitoring Routine
- Payroll Control Matrix Completion — Presentation to Finance Leadership

Applying Payroll Management and Payroll Controls After the Course

- Run ghost employee, duplicate bank account and overtime anomaly tests on the last three pay runs and report the exceptions found.
- Introduce a signed monthly payroll-to-ledger reconciliation with an aged list of open differences for the finance controller.

Payroll Management and Payroll Controls Questions FAQ

What is payroll management and payroll controls and why does it matter now?

Payroll management and payroll controls is the discipline of paying every employee correctly and on time while proving each payment is valid. It matters now because auditors treat payroll as a significant risk, and cloud systems and self-service portals create new routes for error and fraud.

Which roles gain most from payroll management and payroll controls training?

Payroll managers, payroll supervisors and finance controllers gain most, along with human resources operations and internal control staff. You benefit most if you approve pay runs, reconcile payroll to the ledger or answer auditors' questions about payroll.

How does payroll management and payroll controls training differ from a general payroll processing course?

It concentrates on control and assurance rather than data entry. A processing course teaches how to run a payroll system; this one has you design segregation of duties, reconciliations, accruals and fraud tests that make each pay run defensible.

What will I bring back from payroll management and payroll controls training?

You bring back a payroll control matrix for your own pay cycle, mapping each risk to a control, owner and evidence, plus reconciliation and accrual checkpoints and a set of fraud analytics tests ready to run monthly.

Payroll Management and Payroll Controls: The Way Forward

The payroll control matrix first informs the next pay-run sign-off, where the payroll lead confirms each checkpoint and the finance controller reviews the evidence. Auditors then use it to plan their testing. After its first quarter in use, revisit whether the analytics thresholds catch real exceptions or only noise, and whether self-service changes need tighter verification.