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Global Learning for Operational Leaders



AUDITING AND GOVERNANCE RISK AND COMPLIANCE | AGRC-049

Auditing Human Resources and Payroll

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Course content

Why Attend

People costs are often the largest single expense in an organisation, and human resources and payroll processes carry significant risks of error, fraud, non-compliance and unfair treatment. Ghost employees, unauthorised pay changes, incorrect allowances, poor leaver controls and weak data protection are recurring findings in audits across all sectors.

This Auditing Human Resources and Payroll training course equips auditors to plan and perform effective, risk-based reviews of the full employee life cycle. Participants learn how to audit recruitment, onboarding, payroll calculation, allowances and overtime, leave and absence, performance and reward, and termination, as well as compliance with employment and tax obligations.

Course Methodology

• The course is practical and data-driven. Participants work with sample HR and payroll datasets to perform analytical tests, review sample personnel files and payroll reports, map processes and identify control gaps. Case studies illustrate real payroll fraud schemes and how they were detected.

Course Objectives

• Identify the key risks across HR and payroll processes

• Plan a risk-based audit of human resources and payroll

• Audit recruitment, onboarding and employee master data controls

• Test payroll calculation, approval and payment controls

• Review allowances, overtime, benefits and leave management

• Audit leaver processes and final settlements

Target Audience

• Internal auditors and audit managers

• HR and payroll managers

• Finance and controllership professionals

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Course content

• Compliance and risk professionals

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Course outline

Detailed course outline

Day-by-day outline for Auditing Human Resources and Payroll.

Day 1 - HR and Payroll Risks and Audit Planning

- 09:00-09:34 | The employee life cycle and associated risks
- 09:34-10:08 | Common HR and payroll control failures and audit findings
- 10:08-10:42 | Regulatory, tax and employment law considerations in overview
- 10:42-11:00 | Understanding HR and payroll systems and interfaces
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Understanding HR and payroll systems and interfaces (continued)
- 11:46-12:20 | Risk assessment and scoping of an HR and payroll audit
- 12:20-12:53 | Data requests and preparing for analytics
- 12:53-14:00 | Exercise: building a risk and control matrix

Day 2 - Recruitment, Onboarding and Master Data

- 09:00-09:34 | Workforce planning and approved headcount controls
- 09:34-10:08 | Recruitment process integrity and conflicts of interest
- 10:08-10:42 | Pre-employment checks and documentation
- 10:42-11:00 | Employee master data creation and change controls
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Employee master data creation and change controls (continued)
- 11:46-12:20 | Segregation of duties between HR and payroll
- 12:20-12:53 | Personnel file completeness and data protection
- 12:53-14:00 | Exercise: testing master data changes

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Day 3 - Payroll Processing and Payment

- 09:00-09:34 | Payroll calendar, inputs and cut-off controls
- 09:34-10:08 | Calculation of basic pay, deductions and taxes
- 10:08-10:42 | Payroll review, reconciliation and approval
- 10:42-11:00 | Bank file creation and payment security
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Bank file creation and payment security (continued)
- 11:46-12:20 | Payroll accounting and general ledger reconciliation
- 12:20-12:53 | Outsourced payroll provider controls
- 12:53-14:00 | Exercise: reviewing a payroll reconciliation

Day 4 - Allowances, Overtime, Leave and Leavers

- 09:00-09:34 | Allowances and benefits eligibility and approval
- 09:34-10:08 | Overtime authorisation and reasonableness testing
- 10:08-10:42 | Leave and absence recording and accruals
- 10:42-11:00 | Performance-related pay and bonus controls
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Performance-related pay and bonus controls (continued)
- 11:46-12:20 | Leaver notification and timely removal from payroll
- 12:20-12:53 | Final settlements and end-of-service calculations
- 12:53-14:00 | Case study: an overtime and allowance fraud

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Day 5 - Payroll Analytics and Reporting

- 09:00-09:39 | Analytics to detect ghost employees and duplicates
- 09:39-10:18 | Comparing bank details, addresses and identifiers
- 10:18-10:57 | Identifying unusual pay changes and exceptions
- 10:57-11:00 | Visualising payroll trends for audit insight
- 11:00-11:30 | Coffee break
- 11:30-12:06 | Visualising payroll trends for audit insight (continued)
- 12:06-12:44 | Writing persuasive HR and payroll audit findings
- 12:44-13:22 | Agreeing management actions and follow-up
- 13:22-14:00 | Personal action plan for HR and payroll auditing

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Seminar dates

Available seminar dates

Live dates and pricing for Auditing Human Resources and Payroll generated from the course details page.

Date	Location	Format	Fee
7 - 11 December 2026	London	Classroom	**€2,915**
14 - 18 December 2026	Barcelona	Classroom	**€2,275**
21 - 25 December 2026	Frankfurt	Classroom	**€2,175**
25 - 29 January 2027	London	Classroom	**€2,915**
4 - 8 January 2027	Barcelona	Classroom	**€2,275**
11 - 15 January 2027	Frankfurt	Classroom	**€2,175**
18 - 22 January 2027	Amsterdam	Classroom	**€3,215**
1 - 5 February 2027	London	Classroom	**€2,915**
8 - 12 February 2027	Barcelona	Classroom	**€2,275**
15 - 19 February 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

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Live dates and pricing for Auditing Human Resources and Payroll generated from the course details page.

Date	Location	Format	Fee
22 - 26 February 2027	Cape Town	Classroom	**€1,825**
8 - 12 March 2027	London	Classroom	**€2,915**
15 - 19 March 2027	Barcelona	Classroom	**€2,275**
22 - 26 March 2027	Frankfurt	Classroom	**€2,175**
1 - 5 March 2027	Dubai	Classroom	**€2,845**
19 - 23 April 2027	London	Classroom	**€2,915**
26 - 30 April 2027	Barcelona	Classroom	**€2,275**
5 - 9 April 2027	Frankfurt	Classroom	**€2,175**
12 - 16 April 2027	Geneva	Classroom	**€3,315**
24 - 28 May 2027	London	Classroom	**€2,915**

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Seminar dates

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Live dates and pricing for Auditing Human Resources and Payroll generated from the course details page.

Date	Location	Format	Fee
3 - 7 May 2027	Barcelona	Classroom	**€2,275**
10 - 14 May 2027	Frankfurt	Classroom	**€2,175**
17 - 21 May 2027	Istanbul	Classroom	**€2,825**
7 - 11 June 2027	London	Classroom	**€2,915**
14 - 18 June 2027	Barcelona	Classroom	**€2,275**
21 - 25 June 2027	Frankfurt	Classroom	**€2,175**
12 - 16 July 2027	London	Classroom	**€2,915**
19 - 23 July 2027	Barcelona	Classroom	**€2,275**
26 - 30 July 2027	Frankfurt	Classroom	**€2,175**
5 - 9 July 2027	Madrid	Classroom	**€3,400**

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Date	Location	Format	Fee
16 - 20 August 2027	London	Classroom	**€2,915**
23 - 27 August 2027	Barcelona	Classroom	**€2,275**
2 - 6 August 2027	Frankfurt	Classroom	**€2,175**
9 - 13 August 2027	Munich	Classroom	**€2,425**
6 - 10 September 2027	London	Classroom	**€2,915**
13 - 17 September 2027	Barcelona	Classroom	**€2,275**
20 - 24 September 2027	Frankfurt	Classroom	**€2,175**
4 - 8 October 2027	London	Classroom	**€2,915**
11 - 15 October 2027	Barcelona	Classroom	**€2,275**
18 - 22 October 2027	Frankfurt	Classroom	**€2,175**

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Date	Location	Format	Fee
25 - 29 October 2027	Rome	Classroom	**€2,830**
8 - 12 November 2027	London	Classroom	**€2,915**
15 - 19 November 2027	Barcelona	Classroom	**€2,275**
22 - 26 November 2027	Frankfurt	Classroom	**€2,175**
1 - 5 November 2027	Vienna	Classroom	**€3,425**
20 - 24 December 2027	London	Classroom	**€2,915**
27 - 31 December 2027	Barcelona	Classroom	**€2,275**
6 - 10 December 2027	Frankfurt	Classroom	**€2,175**
13 - 17 December 2027	Amsterdam	Classroom	**€3,215**
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**
3 - 7 May 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
10 - 14 May 2027	Online / Live	Online / Live	**€1,625**
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
16 - 20 August 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
23 - 27 August 2027	Online / Live	Online / Live	**€1,625**
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**
25 - 29 October 2027	Online / Live	Online / Live	**€1,625**

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22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
1 - 5 November 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**