

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Auditing Payroll

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

Payroll is a large cost and a common target for fraud such as ghost employees and unauthorised pay changes. This course covers payroll auditing: payroll risks and controls, employee master data, pay calculations, overtime and allowances, statutory deductions, payments, reconciliations and payroll analytics.

Payroll fraud and errors can continue unnoticed for years. You will learn effective tests to detect them.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

Analytics exercises on payroll data, control testing, case studies of payroll fraud and reporting practice.

Course objectives

By the end of this course, participants will be able to:
• Identify payroll risks and key controls
• Test employee master data changes
• Verify pay calculations and allowances
• Audit overtime and variable pay
• Review deductions, payments and reconciliations
• Apply analytics to detect payroll fraud

Target audience

This course is suitable for:
• Internal auditors
• Payroll managers
• HR compliance staff
• Finance controllers
• Fraud examiners



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Target competencies

Participants will develop competencies in:
- Payroll risk assessment
- Master data testing
- Calculation verification
- Analytics
- Fraud detection

Course outline

Day 1: Payroll Risks

09:00–10:08	Payroll process
10:08–11:00	Fraud schemes
11:00–11:30	**Coffee break**
11:30–11:45	Fraud schemes (continued)
11:45–12:53	Controls
12:53–14:00	Case study

Day 2: Master Data

09:00–10:08	Starters and leavers
10:08–11:00	Pay changes
11:00–11:30	**Coffee break**
11:30–11:45	Pay changes (continued)
11:45–12:53	Bank details
12:53–14:00	Exercise

Day 3: Calculations

09:00–10:08	Pay elements
10:08–11:00	Overtime and allowances
11:00–11:30	**Coffee break**



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11:30–11:45	Overtime and allowances (continued)
11:45–12:53	Deductions
12:53–14:00	Workshop

Day 4: Payments and Reconciliation

09:00–10:08	Payment controls
10:08–11:00	Reconciliations
11:00–11:30	**Coffee break**
11:30–11:45	Reconciliations (continued)
11:45–12:53	Approvals
12:53–14:00	Exercise

Day 5: Analytics

09:00–10:08	Ghost employee tests
10:08–11:00	Duplicates and anomalies
11:00–11:30	**Coffee break**
11:30–11:45	Duplicates and anomalies (continued)
11:45–12:53	Reporting
12:53–14:00	Action plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the sessions. They are indicative only and do not constitute a binding commitment.



Course content

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Istanbul Confirmed dates	16 Nov 2026	20 Nov 2026	**€2,650.-**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.-**
Amsterdam Confirmed dates	7 Dec 2026	11 Dec 2026	**€2,540.-**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.-**
Kuala Lumpur Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,450.-**
Online Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,250.-**
Vienna Confirmed dates	25 Jan 2027	29 Jan 2027	**€2,940.-**
Online Confirmed dates	25 Jan 2027	29 Jan 2027	**€1,250.-**
Dubai Confirmed dates	15 Feb 2027	19 Feb 2027	**€3,150.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.–**
Rome Confirmed dates	8 Mar 2027	12 Mar 2027	**€2,450.–**
Online Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,250.–**
London Confirmed dates	29 Mar 2027	2 Apr 2027	**€2,450.–**
Online Confirmed dates	29 Mar 2027	2 Apr 2027	**€1,250.–**
Cape Town Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,890.–**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.–**
Dubai Confirmed dates	3 May 2027	7 May 2027	**€3,150.–**
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Frankfurt Confirmed dates	24 May 2027	28 May 2027	**€2,650.-**
Online Confirmed dates	24 May 2027	28 May 2027	**€1,250.-**
Dubai Confirmed dates	14 Jun 2027	18 Jun 2027	**€3,150.-**
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.-**
Rome Confirmed dates	5 Jul 2027	9 Jul 2027	**€2,450.-**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**€1,250.-**
Paris Confirmed dates	26 Jul 2027	30 Jul 2027	**€2,860.-**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.-**
Vienna Confirmed dates	9 Aug 2027	13 Aug 2027	**€2,940.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	9 Aug 2027	13 Aug 2027	**€1,250.-**
London Confirmed dates	30 Aug 2027	3 Sept 2027	**€2,450.-**
Online Confirmed dates	30 Aug 2027	3 Sept 2027	**€1,250.-**
Barcelona Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,840.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Rome Confirmed dates	11 Oct 2027	15 Oct 2027	**€2,450.-**
Online Confirmed dates	11 Oct 2027	15 Oct 2027	**€1,250.-**
Cape Town Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,890.-**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Barcelona Confirmed dates	15 Nov 2027	19 Nov 2027	**€2,840.-**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,250.-**
Cape Town Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,890.-**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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