
Payroll Governance and Assurance for Finance and HR Leaders Training Course

18 – 22 January 2027
Paris





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Programme Summary

Payroll governance and assurance is a one-week training course for finance and HR leaders at advanced level, culminating in a payroll control and assurance plan for their own organisation. Payroll is often the largest recurring outflow, yet ownership is split between HR, finance and providers, leaving gaps that errors and fraud exploit. The approach moves from accountability and control design through reconciliation and compliance to fraud analytics and audit readiness. Mars Training Centre UK delivers this programme in payroll governance and assurance.

The Business Case

A duplicated bank account, an unapproved allowance or a leaver left on the system can run for months unnoticed, while late or mismatched salary files attract penalties. Leaders who govern payroll as a controlled end-to-end process, rather than a monthly administrative task, protect cash, reputation and workforce confidence.

- Payroll Leakage: Falls as ghost employees and duplicate payments are prevented or detected early.
- Statutory Exposure: Reduces as tax, social insurance and wage protection submissions are reconciled before deadlines.
- Close and Audit Effort: Decreases as payroll ties cleanly to the ledger and bank.

Principles and Evidence Base

- COSO Internal Control - Integrated Framework: Its components structure the payroll risk assessment in Session 1.
- Segregation of Duties and Maker-Checker: Separating master data, processing, approval and payment release underpins Session 2.
- IAS 19 Employee Benefits: Its treatment of end-of-service benefits frames the accrual work in Session 3.
- ISAE 3402 and SOC 1 Reports: Service organisation reports guide provider oversight in Session 4.

Intended Participants

- Leaders accountable for accurate, timely and lawful salary payments.
- Managers who approve pay changes, allowances and system access.
- Heads of function who manage payroll outsourcing providers.
- Assurance leaders who plan and report on payroll audits.

The programme serves finance, human resources, internal audit and shared-service functions in government, banking, energy and healthcare organisations.



Learning Outcomes

1. Participants will be able to design a payroll operating model with clear accountability.
2. Participants will be able to construct a segregation of duties matrix and maker-checker controls for payroll master data and payment release.
3. Participants will be able to reconcile payroll to the general ledger, bank and statutory submissions and investigate the differences.
4. Participants will be able to evaluate the assurance obtained from outsourced payroll providers and their service organisation reports.
5. Participants will be able to diagnose payroll fraud indicators using exception reports and data analytics.
6. Participants will be able to prioritise payroll control improvements and evidence for audit readiness.

Programme Structure

Day 1: Payroll Governance and the Operating Model

Who owns payroll, and where does accountability break down?

- End-to-End Payroll Process Mapping from Hire to Pay
- RACI Accountability Across HR, Finance and Treasury
- COSO Components Applied to the Payroll Cycle
- Payroll Risk and Control Matrix Construction
- Payroll Policy, Delegated Authority and Approval Limits

Day 2: Control Design for Master Data and Payment Release

Which controls stop an unauthorised change from reaching the bank?

- Segregation of Duties Matrix for Payroll Roles
- Maker-Checker Approval of Pay Rates, Allowances and Bank Details
- Joiner, Mover and Leaver Controls Linked to HR Records
- Payroll System Access Reviews and Privileged User Monitoring
- Pre-Payment Validation and Variance Thresholds

Day 3: Reconciliation, Accruals and Statutory Compliance

Does every payroll figure agree with the ledger, the bank and the authorities?

- Payroll-to-General-Ledger and Payroll-to-Bank Reconciliation
- Tax and Social Insurance Contribution Reconciliation
- Wage Protection System Salary File Matching
- End-of-Service Benefit Accruals Under IAS 19
- Multi-Country Payroll Compliance Calendars



Day 4: Data Protection, Outsourcing and Fraud Detection

How is payroll data protected and payroll fraud found early?

- Employee Personal Data Classification and Retention Rules
- Outsourced Payroll Contracts, Service Levels and Exit Plans
- ISAE 3402 and SOC 1 Report Review and Complementary User Controls
- Ghost Employee and Duplicate Bank Account Analytics
- Overtime, Allowance and Time-and-Attendance Anomaly Testing

Day 5: Applying Payroll Assurance to Your Organisation

What will the payroll assurance plan change, and how will it be evidenced?

- Control Gap Assessment Against the Day 1 Risk and Control Matrix
- Prioritising Day 2 Control Redesign by Risk and Effort
- Payroll Key Risk Indicators for the Audit Committee
- Payroll Audit Readiness Evidence Pack
- Payroll Control and Assurance Plan Completion

Methodology

The programme centres on a structured exercise with a simulated payroll dataset in which participants test controls, reconcile figures and search for anomalies. Case analysis draws on public sector, banking and energy payrolls, with peer review of participants' own designs.

- Suggested activity: Mapping payroll roles onto a segregation of duties matrix.
- Suggested activity: Testing a payroll file for ghost employees.
- Suggested activity: Reviewing a service organisation report for user controls.

Capstone Output

Each participant completes a payroll control and assurance plan for their own organisation or a case payroll. It contains the accountability map, risk and control matrix, reconciliation schedule, provider oversight checklist, fraud tests and a prioritised improvement roadmap.

Frequently Asked Questions

Is payroll governance and assurance training suitable for HR directors without an accounting background?

Yes. It is set at advanced level, assumes familiarity with how pay is processed, and explains reconciliation and accrual concepts from first principles.



Which frameworks does payroll governance and assurance training rest on?

It rests on the COSO Internal Control - Integrated Framework, segregation of duties and maker-checker principles, IAS 19 Employee Benefits and ISAE 3402 service organisation reporting.

How is the payroll control and assurance plan from payroll governance training used at work?

You can use it to brief the audit committee, agree control changes with HR and finance, and prepare evidence before auditors review payroll.

How does payroll governance and assurance differ from payroll processing courses?

It concentrates on accountability, control design and fraud detection for senior owners, rather than on calculating pay or operating payroll software.