Lesson 1 — Internal Control Review
In this first lesson, you will examine the definition of internal control and consider the five components of an effective internal control system. Without a thorough understanding of the fundamentals of internal controls, applying those controls to payroll would be difficult.

Learning Objectives:
- Define internal control.
- Name the five interrelated components of an effective internal control system.
- Describe how objectives and components work together to create an effective internal control system.

Lesson 2 — Importance of Internal Control
This lesson provides the background from a legal and accounting perspective on just how important internal controls are to a government.

Learning Objectives:
- Explain why internal controls are valuable to an organization.
- Examine internal control within GAGAS and the Single Audit Act.
- Describe how internal controls are a deterrent to fraud.

Lesson 3 — Payroll and Benefit Accounting
This lesson defines payroll and provides an explanation of how to account for payroll and benefits in a governmental setting.

Learning Objectives:
- Explain how employee earnings are determined.
- Distinguish between gross payroll, adjusted gross payroll, and net payroll.
- Provide examples of the various types of payroll deductions.
- Review how to record a payroll and the employer’s share of employee benefits.

Lesson 4 — Effective Internal Controls Over Payroll
This lesson provides a discussion of a discussion of why strong internal controls are needed over payroll and how the five interrelated components of an effective internal control system relate to the payroll function.

Learning Objectives:
- Explain the payroll process.
- Recognize the objectives for payroll.
- Link the payroll objectives to the five interrelated components of an effective internal control system.
Lesson 5 — Segregation of Duties
This lesson offers the opportunity to complete a segregation of duties evaluator for a sample government after learning what duties should be segregated for an effective internal control system in payroll.

Learning Objectives:
• Define segregation of duties.
• Identify what duties should be segregated for payroll.
• Complete a segregation of duties evaluator for a sample government.

Lesson 6 — Internal Control Deficiencies
This final lesson examines the reporting of the internal control deficiencies found as a result of the testing performed by external auditors.

Learning Objectives:
• Recall internal control testing performed by external auditors.
• Define the components for reporting internal control deficiencies.
• Recognize the different types of internal control deficiencies.

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