

# Internal Controls: Payroll



UNIVERSITY OF  
**GEORGIA**

Center for Continuing Education  
Carl Vinson Institute of Government

## How to Contact Us:

Phone: +1-706-542-3537 or  
800-811-6640 (toll free in the USA)

Email: [questions@georgiacenter.uga.edu](mailto:questions@georgiacenter.uga.edu)

## *Internal Controls: Payroll — Learning Objectives*

### **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:**

- Recall the definition of internal control
- Recognize the three categories of objectives and the five interrelated components of an effective internal control system
- Recall 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:**

- Recall why internal controls are valuable to an organization
- Recognize internal control within GAGAS and the Single Audit Act
- Recall how internal controls are a deterrent to fraud

### **Lesson 3 — Payroll and Benefit Accounting: An Overview**

This lesson defines payroll and provides an explanation of how to account for payroll and benefits in a governmental setting.

#### **Learning Objectives:**

- Recall how employee earnings are determined
- Recognize between gross payroll, adjusted gross payroll, and net payroll
- Identify examples of the various types of payroll deductions
- Recall 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 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:**

- Recall the payroll process
- Recognize the objectives for payroll
- Identify the connection between the payroll objectives and the five interrelated components of an effective internal control system



UNIVERSITY OF  
**GEORGIA**  
Center for Continuing  
Education & Hotel

## 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:

- Recall the definition of segregation of duties
- Identify what duties should be segregated for payroll
- Recall how to 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
- Recognize the components for reporting internal control deficiencies
- Recognize the different types of internal control deficiencies

## Enroll Anytime. Register Now!

For more information about  
***Internal Controls: Payroll***, contact us at  
[questions@georgiacenter.uga.edu](mailto:questions@georgiacenter.uga.edu) or by telephone at +1-706-542-3537.