

# OFM Training

---

## INTERNAL CONTROL: PAYROLL

**Class Description:** This seven hour class provides an understanding of general internal control structures with emphasis on the structures and procedures required in the payroll cycle by OFM.

**Target Group:** Individuals who are new to payroll accounting or want training in OFM internal control for payroll policy and procedures.

**Class Objectives:** Upon completion of this class, participants should be able to:

- Understand the importance of internal controls in payroll,
- Understand the principles of internal accounting controls,
- Design and evaluate internal accounting control procedures for payroll, and
- Understand where and how to resolve questions and problems regarding internal controls in payroll process.