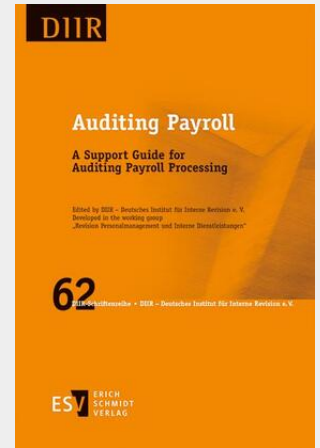


## Auditing Payroll

A Support Guide for Auditing Payroll Processing

Managing monthly payroll accounting can be a complex and challenging task for companies, especially due to legal and operational requirements that vary from country to country. Changes in payroll tax and social security laws can also add to the complexity of the process and entail many risks for companies. The purpose of this guide is to present a comprehensive audit checklist, enabling internal auditors to select specific topics and activities that meet their risk-related audit requirements. The following subjects will be addressed in particular: - Environment and HR Organization - Payroll System - Payroll Master Data - Forms of Remuneration - Time Recording - Payroll Run - Pay-Out / Payroll Disbursement A practical guide designed to support companies in handling complex payroll processes effectively while adhering to legal and operational standards – both within Germany and internationally.



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