

Internal Control



UNIVERSITY OF
GEORGIA

Center for Continuing Education
Carl Vinson Institute of Government

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How Does Internal Control Work?

Internal Control course will familiarize you with basic concepts and terminology of both the Standards for Internal Control in the Federal Government (the “Green Book”) and Internal Control—Integrated Framework (“COSO”) and provide you with numerous examples and scenarios to apply the concepts learned. Every organization, whether it’s a public entity (governmental) or a private sector entity, should establish and maintain an effective system of internal control. Many organizations, both public and private, receive federal awards and are required by the Code of Federal Regulations to choose between two models of internal control—the Green Book or COSO. While there are many similarities between the two models, there are also many differences.

This course includes lessons on each of the mandatory elements of both models—the five components and the 17 supporting principles. The course also covers:

- The characteristics of each principle. (Characteristics are called “attributes” in the Green Book model and “points of focus” in the COSO model.)
- The requirements of an effective system of internal control for each model
- What it means for the components to operate together.
- The implications of not operating together.

By completing *Internal Control*, you will gain knowledge and skills that will help you understand the concepts of an effective internal control system. You have up to 30 days to work through the 13 course lessons. This course is required in the completion of Level II Local Finance Officer Certification Program for local government personnel in the State of Georgia.

In the course you’ll work at your own pace and on your own schedule, assessing your knowledge through self-tests and end-of-lesson quizzes that provide instant feedback. Your successful completion of the quizzes at the conclusion of each lesson will allow you to progress to the next lesson. Once you have successfully completed all of the lessons, you will have access to the final online course examination. At each step along the way, you’ll have access to a finance professional who will respond to your e-mailed questions.

While working with the course, you’ll be able to refer to the online help for instructions on how to use the software tools and navigate through the course. For questions about the concepts presented in the course, you will be able to contact a finance professional using the links provided in the course

Course Requirements for *Internal Control*

To complete this course, you will read the **Internal Control** online lessons, answer the lesson self-tests, and complete the quiz at the conclusion of each lesson. You must score at least 70% on each of the lesson quizzes before you will be permitted to attempt the online final examination.



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About the Final Examinations for *Internal Control*?

The online final is a timed examination. You have up to 60 minutes to complete the online exam for *Internal Control*. You must complete the examination in one session. Therefore, you must allow for adequate uninterrupted time. The online final examination consists of 60 objective, randomly generated questions. Each question in the final exam will be presented to you one at a time. You must answer each question before going on to the next question. You will not have the opportunity to revisit any question once you have answered and saved your answer to each question. You must earn 70% or better on the examination to successfully complete this course. If you do not earn at least a 70% on the final examination in your first attempt, one retest is available online. The retest is randomly selected and will not duplicate the same questions as the original examination (first attempt). Once the examination has been submitted for grading, you will learn your results immediately.

Enroll Anytime. Register Now!

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