COURSE SYLLABUS

Internal Control for Grants Course (Self-Paced)

This course translates internal control frameworks into grants practice, showing how to design, document, and test controls that support compliance and performance. Learners connect legal requirements to day-to-day activities across the assistance lifecycle.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://www.graduateschool.edu/courses/internal-control-for-grants-course-self-paced



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Course Outline

Module 1: Understanding Internal Control in the Grants Environment

- Define internal control components and objectives.
- Connect GAO Green Book/COSO concepts to grants operations.
- Identify typical control activities across the lifecycle.

Module 2: Legal Requirements for Internal Control

- Explain statutory/administrative expectations for controls.
- Align policy to risk, compliance, and performance objectives.
- Translate requirements into agency/recipient procedures.

Module 3: Grants Management and Internal Control

- Design controls for procurement, payments, and reporting.
- Embed preventative and detective controls in processes.
- Document controls and responsibilities.

Module 4: Relationship Between Risk and Internal Controls

- Define risk criteria and appetite in the grants context.
- Use risk assessment to prioritize control activities.
- Monitor and adapt controls based on results.

Module 5: GAO Green Book

- Link Green Book principles to grant management by ensuring control activities align with compliance requirements, allowable costs, and program objectives.
- Apply risk assessment to identify vulnerabilities in grant spending, reporting, and subrecipient monitoring.
- Document and monitor control activities (e.g., approvals, reconciliations, and segregation of duties) to strengthen accountability for grant

funds.

- Use ongoing evaluation and corrective actions to address internal control deficiencies and demonstrate compliance with federal standards.