COURSE SYLLABUS

Internal Control for Grants Course

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://sdfm.graduateschool.edu/courses/internal-control-for-grants



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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.