**Internal Controls** – This 12 hour course focuses on the auditor’s approach to internal control, management’s responsibility for organizational and systems evaluation, the five components of an internal control system, strategies for evaluation and fraud in the workplace and control limitations.

**Intermediate Budget** – This 12 hour course focuses on how to make accurate revenue and expenditure projections, key differences between public and private sector budgeting, the components of performance budgeting, setting the millage rate, budget monitoring, how to develop the budget as a policy document, communications device, financial plan, and management tool. It also provides instruction on different methods of performance measurement systems.

**Intermediate Governmental Accounting** – This 36 hour course focuses on the components of the financial statements, how to record financial transactions using both the accrual and modified accrual basis of accounting, budgetary accounting and how to record encumbrances, as well as the components of comprehensive annual financial reports.

**Revenue Administration** – This 12 hour course focuses on the Georgia property tax cycle, various types of revenue sources available to Georgia local governments, and collection procedures for selected revenue sources. It also provides instruction on how to develop a revenue policy, how to develop a revenue manual, and revenue forecasting methods.