Internal Controls Over Compliance
Continuing Professional Education
North Carolina Office of the State Controller*

Date: October 14, 2014
9:30am – 11:00am

Location: Office of the State Controller, Raleigh NC and Live Webinar

Objective: To gain an understanding as to the importance of internal controls over compliance.

Content: This course will focus on internal controls in relation to the compliance requirements tested in an OMB Circular A-133 Audit (or Single Audit) - the perspective will be on what kind of controls an auditee should have related to ensuring compliance with these requirements. We will discuss the elements of an effective internal control environment and how these elements interact with compliance objectives. We will also discuss the most common compliance requirements (such as allowability, eligibility, reporting, and subrecipient monitoring) and what kinds of controls a government may implement to help ensure compliance with these requirements.

Instructor: Joel M. Black, CPA
Partner
Mauldin & Jenkins CPAs, LLC

CPE Credit Offered: 1.5 hours

Materials: Will be provided in advance

Teaching Method: Lecture

Prerequisites: None

Advance Preparation: None

Level: Basic

* Click the following links for additional information about the NC Office of the State Controller, the sponsor of this program, and Mauldin & Jenkins CPAs, LLC the developer of this program.