

Online Course Outlines

The courses below are available online through Radford University's Government and Nonprofit Assistance Center (GNAC). You must register through MDGFOA to take this course. Once you register, an email is sent to GNAC notifying them that you are enrolled. GNAC will then send you a password so that you can log on to their website and take the course.

Due to processing time, please note that it may take 1-3 business days before receiving the follow-up email from GNAC regarding your course password.

The courses are self-paced, and can be accessed from any internet connection. They are broken into sections. Each section has a recorded PowerPoint slide presentation. After working through the slides for a section, you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all sections of a course, you need to take the course exam in order to receive CPEs credit for the course. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

Cash Management and Banking

Objective: This course will cover topics such as the US Banking System, Cash Management Services, Card Services, Fraud Prevention, Account Analysis, Rebidding Banking Services, and Managing your Banking Relationship.

This is a self-paced course that has four main sections as follows:

1. Cash management –revenues and disbursements
2. Short term investments and banking regulations
3. Cash and Payment Services
4. RFP Banking Request for Proposal

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all five sections, you need to take the course exam. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

This online class offers 8 hours of CPEs.

This class makes reference to a GFOA publication, *Banking Services: A Guide for Governments*. This publication is recommended for this class, but is not required. This publication can be downloaded from the GFOA website: <http://www.gfoa.org/cpfo>

Debt Management

Objective: This course will cover topics such as establishing debt policy, the determinants of municipal bond interest rates, capital financing methods, bond security, structuring and sizing a bond issue, credit quality and ratings, underwriting and selling of bonds, assessing refinancing opportunities, and continuing disclosure requirements.

This is a self-paced course that has four main sections as follows:

1. Overview of Municipal Debt Market
2. Capital Financing Methods
3. The Bond Sale
4. General Debt Management

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all four sections, you need to take the course exam. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

This online class offers 10 hours of CPEs.

This class makes reference to the GFOA publications, *An Elected Official's Guide to DEBT ISSUANCE*, Second Edition, by J.B. Kurish and Patricia Tigue and *Making Good Disclosure: The Role and Responsibilities of State and Local Officials Under the Federal Securities Laws*, by Robert Dean Pope. These publications are recommended for this class, not required. To purchase these publications, go to the GFOA website: www.gfoa.org. Additional readings for the course are available for free on the GFOA website at <http://www.gfoa.org/cpfo>

Intermediate Governmental Accounting

Objective: Participants will be provided with a working knowledge of the special financial reporting issues faced by state & local governments. It is based on the new GAAFR and focuses on the fund financial statements. The class is recommended for mid-level finance officers, accountants, treasurers, auditors and other persons with a basic knowledge of accounting.

This is a self-paced course that has six main sections.

1. Overview, governmental environment, and GAAP
2. Funds, government-wide reporting, and component units
3. Measurement focus and basis, transactions, and budgets
4. Governmental funds
5. Proprietary fund
6. Fiduciary Funds

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all five sections, you need to take the course exam. There is a two hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. There are 50 multiple choice questions on the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

This online class offers 7 hours of CPEs.

Internal Controls, Auditing and Fraud

Objective: Course will cover the five elements of internal control – control environment; risk assessment; control activities; information and communication; and monitoring. We'll also learn what to do if you suspect fraud in the workplace.

This is a self-paced course that has five main sections as follows:

1. Introduction
2. Evaluating internal controls part 1
3. Evaluating internal controls part 2
4. Evaluating internal controls part 3
5. Detecting fraud, signs of embezzlement, and GFOA best practices

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all five sections, you need to take the course exam. There is a two hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

This online class offers 7 hours of CPEs.

This class makes reference to a GFOA publication, *Evaluating Internal Controls: A local Government Manager's Guide*. This publication is recommended for this class, but is not required. This publication can be downloaded from the GFOA website: <http://www.gfoa.org/cpfo>

Introduction to Governmental Accounting

This course does not qualify for CPE credit

It is designed to introduce governmental accounting practices to “non-accountants”. Those with previous accounting experience should consider starting with the Intermediate Governmental Accounting course instead of this introductory course. The self-paced course has five main sections:

1. Accounting and financial statement elements
2. Effects of transactions
3. Debits and credits
4. Recording information and funds
5. Budgets and the CAFR

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. The slides can be printed in advance for reference and making notes while taking the class. After working through the slides for a section you should take that section’s assessment. The assessments tab is on the left hand side. You can take the assessment as many times as you like.

Note: Under the effects of transaction section there is an assignment to complete a second month of transactions. You do not need to submit your work for this assignment. The solution is provided for you to check your work.

After you have completed all five sections (approximately 5 hours), you need to take the course exam. There is a two hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. The exam is part of learning the material.

Retirement and Benefits, Risk Management, and Procurement

Objective: This course will cover topics such as retirement and benefits, risk management, and procurement. Students will learn about pension administration, design, and investing pension fund assets. The course covers the identification and evaluation of risk, tools for managing risk, and implementation of a risk management program. Procurement, contract maintenance, and purchasing operations are also covered in the coursework.

This is a self-paced course that has three main sections as follows:

1. Retirement and Benefits
2. Risk Management
3. Procurement

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like. However, you must make 100% on one of the attempts for each section to get credit for the class.

After you have completed all three sections, you need to take the course exam. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

This online class offers 10 hours of CPEs.