



Welcome to the NHMA Financial Policies Certificate Program

All courses will be held in-person at NHMA's offices at 25 Triangle Park Drive in Concord.

No virtual option available.

Those seeking certification must attend all sessions.

All Materials will be provided in Electronic Format **Only** (*printed material will not be provided*)

Materials will be sent in advance

Free Wi-Fi available onsite

Course Description, Agenda, Course Materials

Internal Controls, Segregation of Duties, Fraud and Risk

Wednesday, September 3, 2025

Course Description: Local governments are required to establish and maintain adequate internal controls for purposes of financial reporting, managing operations, and legal compliance.

Effective internal control is an integral part of a municipality's governance system and ability to manage risk. One of the primary goals of internal controls is to create a separation of accountability and duties among municipal officials or employees. Join us to discuss internal control standards and how to establish and maintain and improve internal controls and the segregation of duties within your organization.

Agenda:

8:30 am- Registration and Coffee

9:00 am – 12:00 pm- Internal Controls, Policy & Procedure Overview, Segregation of duties

12:00pm – 1:00pm- Lunch on your own

1:00 pm – 3:30 pm- Fraud Cases

Learning Objectives:

- ✓ How the establishment of internal controls lays the foundation for sound fiscal management.
- ✓ How local governments of all sizes can mitigate weak internal controls, risk, waste, fraud and abuse.
- ✓ Examples of the various financial policies a local government should consider.
- ✓ Where to begin the review, revision, development and adoption of financial policy within your local government.