



UNIVERSITY OF  
**GEORGIA**

Carl Vinson  
Institute of Government

# Financial Policies, Budgeting and Internal Controls

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PROMOTING EXCELLENCE IN GOVERNMENT

# NotForLong Charter School

The Board of NotForLong Charter School is calling a meeting to discuss the following issues:

- A temporary borrowing is required due to lack of available cash to meet obligations in the next two months
- Audit report with multiple findings related to financial reporting and compliance
- Appearance of fraudulent activity in one of the departments



# XYZ Charter School

XYZ Charter School has a regularly scheduled monthly board meeting with the following agenda items:

- Favorable audit results
- Strong quarterly financial statement
- Groundbreaking on new facility
- Recognition of the business office for their administration efforts related to purchasing cards



## WATCHING YOUR TAX DOLLARS

# Inside largest charter school theft case in Ga.

Charges against Latin Academy founder raise questions about level of oversight by board members.

By Molly Bloom  
molly.bloom@ajc.com

A \$12,000 charge at a strip club. Thousands of dollars spent at Mercedes-Benz of Buckhead. ATM withdrawals of hundreds of dollars at a time.

The charges to Atlanta's Latin Academy Charter School should have raised eyebrows. For the top state education officials and corporate executives on the school's board, they should have set off earsplitting sirens.

Instead, the charges continued for years, siphoning more than \$600,000 in taxpayer dollars that should have been spent on students.

Christopher Clemons, the school's founder, has been charged with fraud and theft in the largest such case in Georgia charter school history.

**Spending** continued on A16

## KSU VIOLATIONS

# More trouble surfaces in KSU audit

Dining halls chief faces conflict of interest, malfeasance claims.

By Janel Davis  
jhdavis@ajc.com

University System of Georgia auditors found more policy violations by top administrators at Kennesaw State University – this time conflict-of-interest and ethics breaches in the division responsible for “the nuts and bolts of campus life,” including food for more than 33,000 students.

The reports, dated June 2 and received by The Atlanta Journal-Constitution through an open-records request, come as a separate report auditors released Friday cited Kennesaw State President Dan Papp for violating financial policies involving compensation, annual leave and car allowance payments.

**KSU audit** continued on A8

### THE STORY SO FAR

■ **Earlier:** The University System of Georgia auditors released a report Friday citing financial policy violations by Kennesaw State President Dan Papp involving compensation, annual leave and car allowance payments.

■ **The latest:** Two other reports found policy violations by top administrators in the university's Auxiliary Services and Operations division responsible for dining services.

■ **What's next:** Papp has 30 days to submit a response to the University System about the draft audit of the auxiliary services division. The final audit report, including the recommendations and his responses, will then be issued.





# Financial Policies



# Financial Policies Defined

- Financial policies are guidelines or a plan of action for decisions as they relate to financial matters



# Policy versus Procedure

- Policies govern the operations of the government
- Procedures dictate how the policy will be implemented
- Policies GUIDE decision making, while procedures DRIVE actions



# Policy versus Procedure

- Policies leave some room for managerial discretion, while procedures are detailed and rigid
- Policies are an integral part of organizational strategies, while procedures are tactical tools
- Policies are generally formulated by top management while procedures exist at lower organizational levels in line with policies

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# Policy or Procedure?

The budget shall be balanced for each and every budgeted fund. Total anticipated revenues plus that portion of the fund balance that is designated as a budget funding source shall equal total estimated expenditures for each fund.



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**POLICY!**



# Policy or Procedure?

The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.



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**POLICY!**





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All bank statements and cancelled checks will be opened, reviewed and initialed by the Director of Operations upon receipt.



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**PROCEDURE!**



# Why Create Policy?

- Improves Awareness of Financial Condition
- Improves School's Financial Stability
- Contributes to Continuity
- Improves Public Confidence
- Helps to Prepare for a Financial Emergency

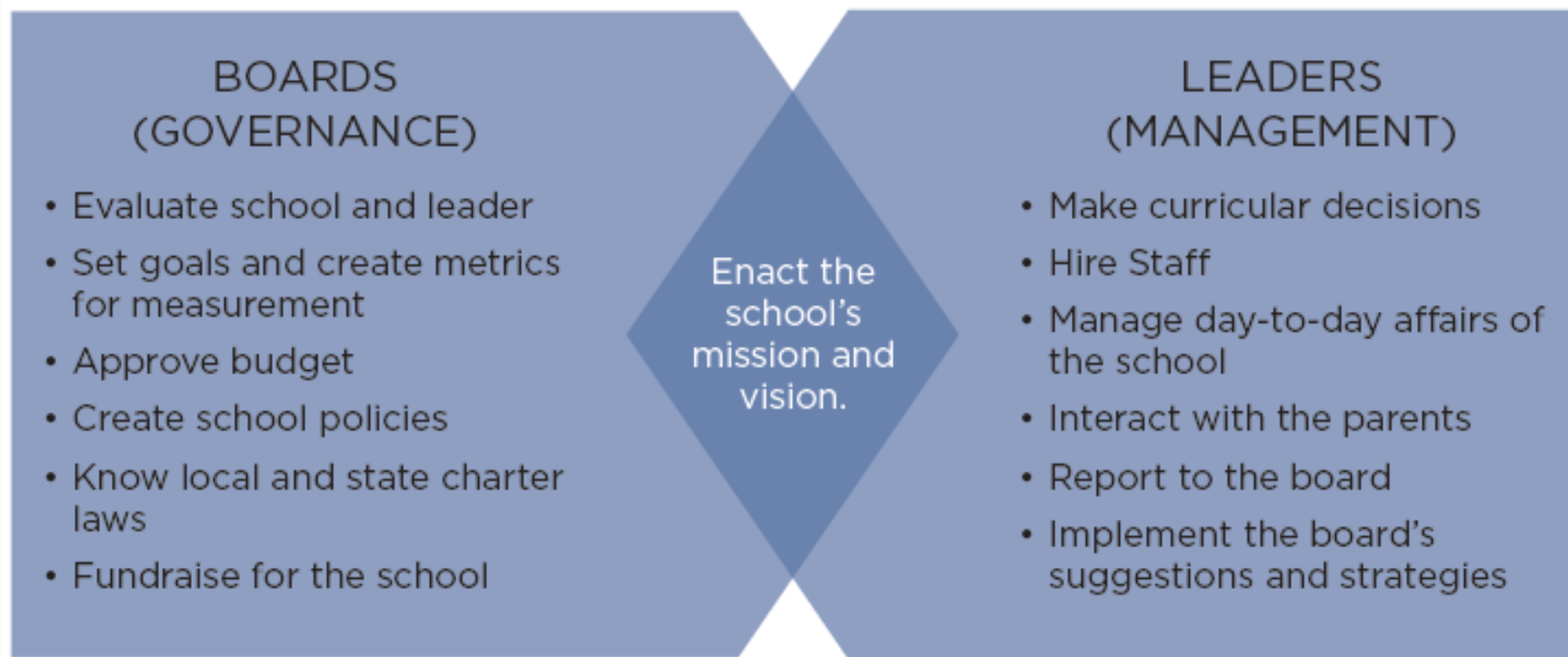


# Role of the Board

- Establish policy with concentration on long-term financial sustainability
- Financial policies are an integral part of long-term planning



# Role of the Board



Cannata, Marisa, Thomas, Grant, and Thombre, Zaia. "Starting Strong, Best Practices In Starting a Charter School."

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# Effective Policy Characteristics

- Clear, Specific
- Current
- Centrally available
- Comprehensive
  - Who, what, when, where (not how!)



# Steps to Policy Development

- Determine needed policies
- Obtain sample policies
  - other schools, GCSA
- Create a draft policy
  - Template for policies
- Legal review
- Board approval
- Distribute and train on policy



# Step 1: Determine Needed Policies

- Accounting and Financial Reporting
- Budget
- Revenue
- Expenditures
- Fund Balance
- Capital Asset
- Cash and Investments
- Purchasing





## Step 2: Obtain Sample Policies

- Look at what policies exemplary schools are using
- Check with SCSC, GCSA, GFOA, GaDOE
  - [www.gfoa.org/financialpolicies](http://www.gfoa.org/financialpolicies)
  - <http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUAS-Manual.aspx>
- CVIOG Course

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# Step 3: Create Draft Policy

- Create and use a consistent template



# Step 4: Legal Review

- Access to attorney services through other governments
- Pay for services



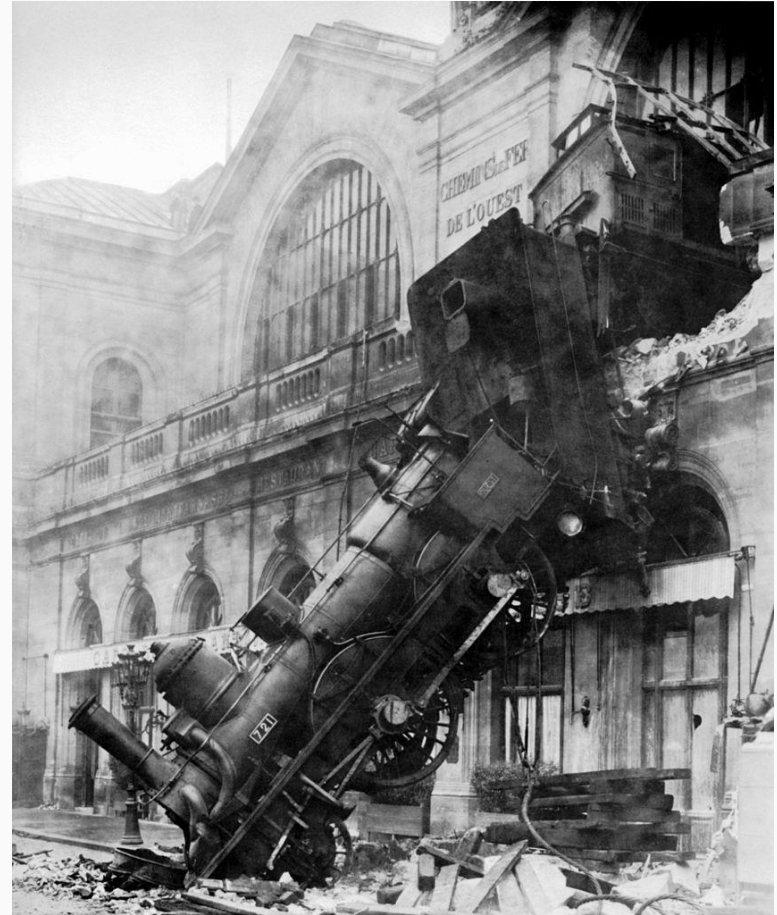
# Step 5: Board Approval

- The board can request staff to develop specific policies
- Board can devote as many work sessions as needed to review the policies
- Potential for public input



# Step 6: Distribute and Train

- All relevant staff need to be aware of the policy
- Without proper training, policies can often be meaningless!



# Review and Maintain!

- Policies should be reviewed regularly
- Review and revise/reaffirm at predetermined intervals



# Policy Examples



# Budget Policy

- Policy should establish balanced budget requirement
  - *XYZ Charter School will adopt a balanced budget for each and every budgeted fund. Total anticipated revenues plus that portion of the fund balance that is designated as a budget funding source shall equal total estimated expenditures for each fund.*





# Budget Policy

- Policy should address legal level of adoption
  - *The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total appropriation for any department within a fund without the board's approval).*



# Budget Policy

- Policy should establish the parameters of budget amendments and adjustments
  - *The Board shall authorize funding sources increases or decreases as well as associated changes in the expenditure budget at the legal level of authority.*



# Budget Policy

- Policy should establish the parameters of budget amendments and adjustments
  - *The budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change. Approval of the Board is required for increases in total department or fund budgets, increases or decreases in the personal services budget total of a department or fund, increases in the level of authorized positions, or changes to capital outlay.*



# Budget Policy

- Policy should set contingency goals
  - *XYZ Charter School shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The goal of the contingency shall be 5% of the total General Fund budget, and this shall be subject to annual appropriation.*



# Fund Balance Policy

- Policy should address unassigned fund balance
  - *XYZ Charter School shall establish an unassigned fund balance in the General Fund. The purpose is to pay expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and attempt to be retained at an amount which represents 2 months of operating expenditures.*



# Fund Balance Policy

- Policy should address unassigned fund balance
  - *Should the School's unassigned and committed fund balances at fiscal yearend fall below the established goal, the School will develop a plan to restore and maintain the minimum fund balance.*



# Fund Balance Policy

- Policy should address unassigned fund balance
  - *The general fund committed, assigned, unassigned fund balances is limited to 15% of the next year's budgeted general fund expenditures.*



# Reporting Policy

- Policy should establish importance of ongoing monitoring:
  - *XYZ Charter School will develop an ongoing system of financial reporting to meet the needs of the board, school leaders, and contributing local governments. The reporting systems will promote budgetary control and comparative analysis.*





# Reporting Policy

- Other notes on reporting...
  - Report at the legal level of control
  - Require monthly reporting
  - Budget to actuals and variances
  - Policy should also specify Superintendent's authority to spend



# Budget Roles and Process



# Role of Budgeting

- A plan for spending money
- A document which translates financial resources into human resources
- A series of goals with the price tags attached
- A craft-like activity involving analyses and judgments about the worth of things



# Role of Budgeting

- It involves the allocation of scarce resources among various competing alternatives
- The budget drives the other financial management systems such as accounting and reporting, capital programming, purchasing, debt management and treasury management



# Role of Budgeting

- Allocates resources to achieve established mission statement and strategic objectives



# Role of the Board

- Establish budget policy
- Approve strategic plan and accompanying objectives
  - should establish and communicate a shared purpose and direction for improving the performance of students and the effectiveness of the school
- Approve budget
- Hold school leader accountable



# Role of Charter Staff

- Recommend budget policy to the board
- Develop procedures to implement budget policy
- Participate in the strategic planning process
- Develop budget necessary to achieve strategic objectives
- Monitor budget for compliance



# Budget Rules

- Budget can be adopted in form which is deemed the most efficient
  - Line-item
  - Activity
  - Program
  - Performance
  - Zero-base

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# Budget Rules

- Adopt and operate under an annual balanced budget for all funds
  - (OCGA § 20-2-167)
- Balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations
- Advertise the budget two weeks prior to formal adoption to allow public input
- Adopted by board



# Process or Product

- Budgeting is as much a process as a product!
- An efficient budget preparation process ensures
  - All participants should know what is expected of them
  - The public should be informed
  - All items which make up an efficient budget process should be present



# Budget Process

- Elements of a successful process
  - Goals and objectives (sense of direction)
  - Assessing stakeholder needs (sense of priority)
  - Administrative plan
  - Budget calendar



# Budget Process

- Goals and objectives
  - Goals=desired outcome or state
  - Objectives=steps taken to achieve the goal
  - Budget requests should support goals and objectives
  - Budget requests not consistent with goals and objectives = unfunded budget requests



# Budget Process

- Assessing stakeholder needs
  - Develop a list of priorities for the school
  - Additions and cuts can be made based on priorities
  - Tough choices must be made!



# Budget Process

- Administrative Plan
  - Describes the various steps involved
  - Describes the persons responsible
  - It is a policy statement



# Budget Process

- Budget Calendar should answer:
  - **Who**
    - Is responsible for the task
  - **What**
    - Is to be accomplished within the task
  - **When**
    - Is the task to be completed



# Budget Process

- Budget Calendar should include when
  - Budget request forms, instructions and guidelines will be distributed,
  - Budget forms are due,
  - Budget requests compiled into a single budget document,
  - Budget will be presented to the board for discussion,
  - Budget will be adopted, and
  - New fiscal year will begin





# Budget Calendar

- November – Establish budget calendar.
- December – Leadership meets with department heads, principal, teachers, and school councils for needs assessments.
- January – Set school-wide goals and budgetary parameters.
- February - Departments prepare and submit line-item requests based on the needs of the individual departments
- March/ April - Superintendent/staff prepare tentative budget. Board holds work sessions as needed.
- May - Tentative budget is adopted by the Board. Tentative Budget is advertised with the date, time and meeting place for adoption of the final budget. Must hold two public hearings (different weeks) prior to adoption of the final budget.
- June – Adopt final budget prior to June 30.

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# Balanced Budget

- Revenues = Expenditures
- Revenues + Fund Balance = Expenditures
- Fund Balance
  - Use for one time, non-recurring expenditures
  - Once spent, must balance by increasing revenues or decreasing expenditures



# Financial Sustainability

- Develop a budget that allows for funding services in the current and future years



# Financial Planning

- Good financial planning involves -
  - Developing current service priorities,
  - Developing and implementing a strategic plan,
  - Seeking to determine priorities for the future,
  - Determining your ability to fund these service priorities.



# Stakeholders

- Key element in the planning process is stakeholder involvement
  - Board members
  - Parents
  - Elected officials
  - Department directors



# Methods of Involvement

- Focus groups
- Surveys (paper, telephone and web-based)
- Interviews
- Community meetings



# Submission

- Initial and final budget shall be transmitted to GaDOE per OCGA § 20-2-167 and § 20-2-320



# Two Components

- Operating budget
  - Ongoing costs for staffing, materials, supplies
- Capital budget
  - Equipment and vehicle replacement and additions
  - New facilities





# Key Point: Facility Planning

- If new facilities are planned, make sure the operating costs have been determined
  - Especially donated facilities!
- Ongoing operating costs are problematic



# Financial Projections

- Recommend 5 year projection
  - Revenues
  - Expenditures
- Include
  - Anticipated salary increases
  - Benefits changes
  - Strategic priorities
  - Inflation
  - Changes in user fees based on increased use

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# Current Year Expenditure Projections

- Determine average monthly expenditure
  - Expenditure to date/months to date
  - Adjust for any unusual fluctuations
- Multiply average monthly expenditure by remaining months



# Future Year Expenditure Projections

- Consider changes in your expenditures by category
  - Salary/benefits
  - Components of operations
- Include an inflation adjustment factor



# Deficits

- Not legal without remediation per 20-2-67
- Remediation requires that LEAs prepare and submit a Deficit Elimination Plan to the GaDOE, signed by each member of the local board
- Submit a monthly financial report to the GaDOE, signed by each member of the local board
- Advertise in the official county organ (newspaper) a statement of Actual Operations



# Budget Administration and Execution



# Budgetary Control

- Budget Administration
  - Monitoring the actual spending of the school against the budget
- Budget Execution
  - Managing the resources in the budget in order to meet goals and objectives



# Monitoring the Budget

- Verification of funds availability
- Encumbrance accounting
- Review all audits and monthly reports
- Adjust within authorized level of control
- Amend when revenue or expenditure total increases or decreases
  - *Always align to the strategic plan!*





# Encumbrances

- Encumbrance Accounting/Reporting Control
  - Component of budget administration
  - Allows governments to commit budget appropriations
  - Initiated by a purchase order, contract or other commitment of funds
  - Amount of encumbrance is subtracted from available balance



# Budget Reporting

- Financial/Budgetary Reporting System
  - Provides management with periodic reports on revenues, expenditures and encumbrances compared with the adopted budget
- Should be timely, user friendly and easy to understand



# Budget Adjustment

- Director-level approval
- Adjustments within authority given in Budget Policy



# Budget Adjustment

XYZ Charter School Budget Adjustment				
Date	10/20/20XX	FY +	Prepared By	
Number	XX-02	Number	Approved By	
Account				Amount
Fund	Object	Function	Account	+/-
100	612	1000	Computer Software	\$ 5,000
100	641	1000	Textbooks	\$ (5,000)
<b>Total Adjustment</b>				<b>\$ -</b>
<b>Explanation</b>				
Move funds from textbooks to software				

Date of adjustment

FY + Number

Same function (Instruction) - No board approval needed



# Budget Amendments

- Change the total revenues and/or expenditures
- Must be approved by Board



# Budget Amendments

XYZ Charter School			
Budget Amendment			
Date	10/20/20XX	Prepared By	
Number	XX-01	Approved By	
Account			Amount
Fund	Object	Account	+/-
402	611	Supplies - Technology Related	\$ 10,000
402	4300	Fed Grant	\$ 10,000
404	611	Supplies - Technology Related	\$ 10,000
404	4300	Fed Grant	\$ 10,000
<b>Total Adjustment</b>			<b>\$ 40,000</b>
<b>Explanation</b>			
New grant awards. Approved by board 10/16/20XX			



# Amended Budget

XYZ Charter School			
Proposed FY20XX Budget Amendment			
	Approved Budget	Amendment	Adjusted Budget
<b>Budgetary Fund Balance</b>	\$ 8,750		\$ 8,750
			\$ -
<b>Revenue</b>			\$ -
State QBE Funds	\$ 925,950		\$ 925,950
Estimated Additional State Funds	\$ 890,000		\$ 890,000
<b>Total Federal Grants</b>	\$ 110,000	\$ 20,000	\$ 130,000
Nutrition Program	\$ 80,000		\$ 80,000
Afterschool Program	\$ 48,750		\$ 48,750
Transportation	\$ 20,000		\$ 20,000
Other	\$ 75,000		\$ 75,000
<b>Total Revenue</b>	\$ 2,149,700	\$ 20,000	\$ 2,169,700
<b>Total Sources</b>	\$ 2,158,450	\$ 20,000	\$ 2,178,450

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# Supporting Documentation

- Personnel – payroll reports, memos from benefit providers
- Operations – historical data, cost estimates of goods or services
- Adjustments or amendments – reports used in calculating amounts





# Contingency

- Surpluses and Contingencies
  - Contingency – a line-item included in a budget to be used for unforeseen, emergency type expenditures
    - Rarely in excess of 5% of the appropriated budgets
    - Spending requires board approval



# Audit



# Annual Audit

- OCGA § 20-2-2065 (b)(7)
  - (b) In determining whether to approve a charter petition or renew an existing charter, **the local board and state board shall ensure that a charter school**, or for charter systems, each school within the system, **shall be:**
    - (7) **Subject to an annual financial audit** conducted by the state auditor or, if specified in the charter, by an independent certified public accountant licensed in this state; provided, however, that a separate audit shall not be required for a charter school if the charter school is included in the local school system audit conducted by the state auditor pursuant to Code Section 50-6-6



# Annual Audit

- OCGA § 50-6-6
  - (a) It shall be the duty of the Department of Audits and Accounts thoroughly to audit and check the books and accounts of the county superintendents of schools and treasurers of local school systems, of municipal systems, of the several units of the University System of Georgia, and of all other schools receiving state aid and making regular and annual reports to the State School Superintendent, showing the amount received, for what purpose received, and for what purposes expended. All such funds held by officials must be kept in banks separate from their individual bank accounts.



# Annual Audit

- OCGA § 50-6-6
  - (b) Notwithstanding any other provisions of this chapter, the local boards of education of the several county, independent, and area public school systems of this state shall be authorized to have an additional audit made of the books, records, and accounts of the public school system over which any such board has jurisdiction. The local boards of education shall be authorized to employ certified public accountants of this state to make the audits and to expend funds for the audits which are received by any such board for educational purposes.



# Annual Audit

- OCGA § 50-6-6
  - (c) All audits of such public school systems shall be conducted in conformity with generally accepted standards and principles of governmental accounting and auditing and shall be subject to the standards, rules, and ethics promulgated by the Georgia Society of Certified Public Accountants and the American Institute of Certified Public Accountants. The audit report shall include the auditor's unqualified opinion upon the presentation of the financial position and the results of the operations of the public school system which is audited. If the auditor is unable to express an unqualified opinion, he shall so state and shall further detail the reasons for qualification or disclaimer of opinion including recommendations necessary to make possible future unqualified opinions.



# Audit Responsibility

- Superintendent and the Board
  - adopt sound accounting policies
  - establish and implement appropriate levels of internal controls that control the transactions that are included in the financial statements
  - evaluate financial risks and controls which have been put in place to mitigate those risks



# Audit Purpose

- The purpose of the audit is to express an opinion as to whether the financial statements are presented fairly
  - Does not certify that every expenditure is legal and appropriate





# Audit Results

- Auditor's Opinion on the Financial Statements
- The Audited Financial Statements with required supplementary information
- Reports on Internal Controls and Compliance with Major Programs



# Audit Findings

- An audit finding is a disclosure of instances of non-compliance of established regulations/ guidelines or deficiencies in Internal Controls
- Types:
  - Financial Statement
  - Federal Awards
  - Management Letter



# Top Findings

- Financial Statement Findings
  - Inadequate Controls over Financial Reporting
  - Inadequate Controls over School Activity Accounts
  - Failure to Adequately Maintain Capital Assets
- Federal Awards Findings
  - Unallowable Expenditures
  - Inadequate Internal Control Procedures
  - Time and Attendance Records not Utilized



# Top Findings

- Management Letter Findings
  - Internal Control Process Documentation
  - Excessive Fund Balance
  - School Activity Accounts
  - Financial Statement Preparation Process



# Findings

- Proactively prevent findings
- Address all findings



# Introduction to Internal Controls



# Internal Controls Defined

- A coordinated set of policies and procedures
- Ensure that management's objectives are achieved
- Practical techniques employed by management to meet its responsibilities



# Internal Controls Defined

- Inextricable part of how management conducts its business





# Internal Controls Defined

As defined by (COSO), internal control is “a process, effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations.”



# I/C Importance

- Designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
  - Effectiveness and efficiency of operations
  - Reliability of reporting
  - Compliance with applicable laws and regulations



# I/C Importance

- Importance of Internal Control
  - Internal controls can
    - Reduce or prevent errors in a cost-effective manner
    - Reduce opportunities for fraud, waste and abuse
    - Protect employees
    - Provide for the security of assets



# I/C Importance

- Importance of Internal Control
  - Internal controls can
    - Provide appropriate checks and balances
    - Reduce opportunities for misuse of assets
    - Prevent or detect inaccurate or incomplete financial information
    - Ensure compliance with laws, regulations, policies and procedures



# I/C Importance

- Importance of Internal Control
  - Internal controls can
    - Establish standards of performance
    - Preserve integrity
    - Reduce the likelihood of adverse publicity
    - Ensure public confidence
    - Provide for accountability of elected and appointed officials



# Cost/Benefits

- Cost versus benefits of Internal Controls
  - The cost should not exceed the benefits
  - Identify and weigh tangible and intangible costs
    - Poor public perception



# I/C Components

- Five internal control components:
  - Control environment
  - Risk assessment
  - Control activities
  - Information and communication
  - Monitoring activities



# Control Environment

- Control Environment
  - Sets tone of an entity
  - Influences people's consciousness of controls
  - Foundation of all other components
  - Pervades an organization's activities





# Control Environment

Control Environment comprised of -

1. Commitment to integrity and ethical values
2. Independent oversight
3. Assignment of authority and responsibility
4. Competent staff
5. Accountability



# Risk Assessment

- Risk is defined as
  - Possibility an event will occur and adversely affect the achievement of objectives
- Risk assessment is
  - An ongoing process
  - Critical component of internal control



# Risk Assessment

- Precondition to risk assessment is establishment of objectives
  - Operations objectives
  - Compliance objectives
  - Reporting objectives
    - External financial reporting
    - External non-financial reporting
    - Internal financial and non-financial reporting



# Risk Assessment

- Risk analysis includes
  - Estimating the likelihood and frequency of occurrence
  - High, medium or low risk
- Identification of risks includes
  - Audits
  - Evaluations
  - Testing
  - Assessment



# Control Activities

- Control Activities
  - Component of internal control
  - Methods used to reduce risk
  - Control activities are
    - Tools – both manual and automated
    - Policies and procedures
    - Preventive or detective



# Information and Communication

## Information and Communication

- Important element of internal control
- Must flow up, down and across organization
- Accurate, reliable and continuous



# Monitoring Activities

## Monitoring Activities

- Component of internal control
- Ensures internal controls operate as intended over time
- Accomplished through
  - Routine (ongoing) activities
  - Separate evaluations
  - Combination of both



# Monitoring Activities

## Monitoring Activities

- Ongoing monitoring activities
  - Management and supervisory activities
- Separate evaluations
  - Conducted by internal or external auditors
  - Focus on specific event or time
  - Findings reported to appropriate level of management for resolution



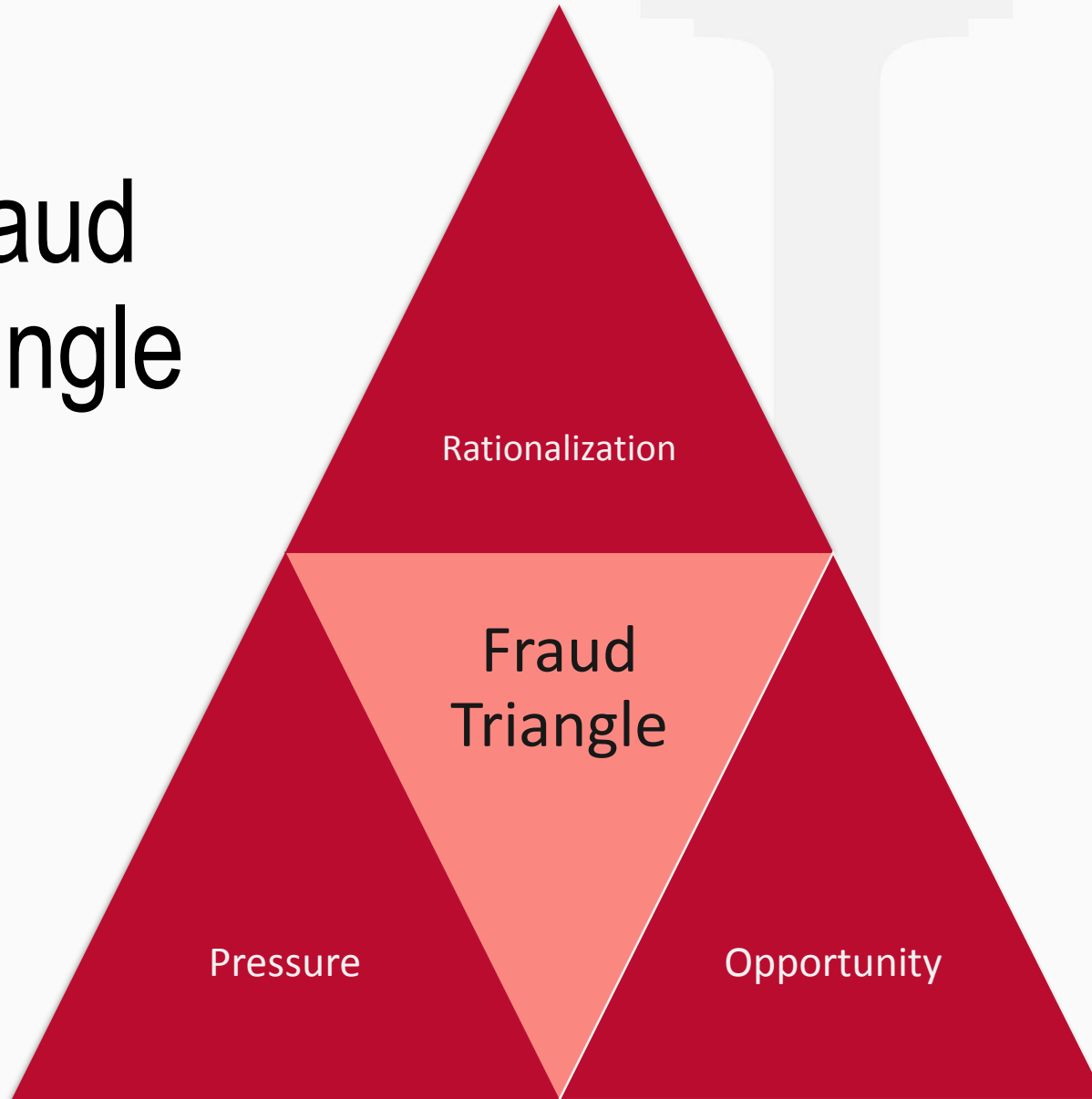


# Ethics

- A Code of Ethics should include prohibition against:
  - Conflict of interest
  - Unfair financial or other opportunistic advantages to any member of the governance board, their family members, associates, or individual constituents.
  - Accepting gifts from vendors
  - Use of government contracts for personal use
  - Allowing vendors to pay for meals/entertainment
- Purchasing departments should be especially careful and follow this code since many of the actions of the department are open to the public



# Fraud Triangle



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