

**DATE:** April 28, 2020  
**TO:** Chief Fiscal Officers  
**FROM:** Alan Skelton, State Accounting Officer *TAS*  
**RE:** Internal Controls

The State Accounting Office (SAO) recognizes that we are all currently experiencing unprecedented times and have numerous competing priorities. Unfortunately, these challenging times also make relying on internal controls even more important. Therefore, SAO asks for everyone's continued cooperation and endorsement by reviewing and updating the organization's Risk Assessment/Control Activity (RA/CA) submission by **June 30, 2020**. Additionally, this year all organizations will submit their risks and control activities via Onspring.

Risk ratings and justifications from the most recently submission RA/CA template have been uploaded in to Onspring for all organizations. Additionally, each organization's control activities have been mapped to the control activity library that will be used in Onspring. After careful review and updating, as necessary, the CFO must certify the overall RA/CA submission in Onspring.

Currently, only one account will be assigned per organization in Onspring, and generally this will be assigned to the CFO. A welcome email will be sent by May 1<sup>st</sup> from Onspring, which will require the user to click on an Onspring link to establish their account. If the organization would like an account for a delegate employee to complete the RA/CA template, the CFO must send an email to [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov) to request access for their delegate<sup>1</sup> in Onspring.

A presentation relating to Onspring has been posted to SAO's website (<https://sao.georgia.gov/policies-and-procedures/internal-controls>) and additional instructions relating to Onspring will soon be posted to the website as well. A future training and/or FAQ session will be held at some point later in May, and additional information will be sent out closer to that time.

If there are any questions, additional specific guidance is requested, or if there are any concerns with the June 30, 2020 deadline, please contact Rachael Krizanek, Director - Internal Controls and Policy, at [Rachael.krizanek@sao.ga.gov](mailto:Rachael.krizanek@sao.ga.gov) and refer to SAO's website: <https://sao.georgia.gov/policies-and-procedures/internal-controls>.

Cc: Caylee Noggle, Chief Management Officer

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<sup>1</sup> The CFO will still be required to certify the overall RA/CA submission in Onspring, even if a delegate reviews and updates risks or control activities in Onspring.