

DATE: April 6, 2022
TO: Chief Financial Officers
FROM: Gerlda B. Hines, State Accounting Officer *GBH*
RE: Internal Controls

All organizations are expected to review and update, as necessary, internal control documents for either feedback from SAO or known changes that have occurred since the prior submission. For this year both the Control Environment and Risk Assessment/Control Activity (RA/CA) Onspring submissions have a due date of **June 30, 2022**.

Therefore, all organizations are expected to review current submissions in Onspring relating to control environment and risks and control activities answers previously provided. The organization should make any necessary updates to the organization's answers in Onspring. Then, after careful updating and review of the Onspring internal control steps, the CFO must certify both Control Environment and RA/CA submissions in Onspring.

Currently, only one account will be assigned per organization in Onspring, and generally this will be assigned to the CFO. If the organization would like an account for a delegate employee to complete the Onspring submission, the CFO must send an email to compliance@sao.ga.gov to request access for their delegate¹ in Onspring.

To make this a successful program, we ask for everyone's continued cooperation and endorsement. If you have any questions, would like more specific guidance, or have concerns with the June 30, 2022 deadline, please contact Rachael Krizanek, Director - Internal Controls and Policy, at Rachael.krizanek@sao.ga.gov.

Also, refer to SAO's website: <https://sao.georgia.gov/policies-and-procedures/internal-controls> for internal control guidance, including previous trainings and an Onspring user guide.

¹ The CFO will still be required to certify the overall Control Environment and RA/CA submission in Onspring, even if a delegate reviews and updates the various internal control steps in Onspring.