

TO: Chief Financial Officers

FROM: Gerlda B. Hines, State Accounting Officer *LBH*

DATE: June 20, 2023

RE: Internal Controls Submissions

All organizations will be requested to perform the annual update for their internal controls submissions for Control Environment and Risk Assessment/Control Activity (RA/CA) related to financial reporting later this year.

For the submission relating to Control Environment and RA/CA, a different online software (Workiva) will be used. However, the content will essentially be the same and Workiva will continue to have similar benefits as the previous software, such as:

- Ability to delegate.
- Reporting capabilities.
- Standardized listing of control activities.

In Workiva, historical responses will be uploaded and going forward, SAO will be able to provide Organizations with more than one user account.

SAO is currently working to finish completion of the software conversion. As soon as Workiva is complete and ready for use, additional instructions will be provided. It is expected that the updated Control Environment and RA/CA submissions will be due by October 31, 2023.

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