




Brian P. Kemp
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

DATE: September 11, 2019
TO: Agency Heads and Chief Financial Officers
FROM: Alan Skelton, State Accounting Officer 
RE: Internal Controls

All organizations are expected to review and update, as necessary, previously submitted internal control documents. Updates should be made based on known changes that have occurred since the prior submission. The updated submissions or recertification will be due, as follows:

- All tabs of the Risk Assessment/Control Activity (RA/CA) document (previously submitted in May 2018) by **October 31, 2019**.
- Control Environment document (previously submitted in October 2018) by **November 29, 2019**.

Onspring¹ will be used by selected organizations for this year's RA/CA submission. Those organizations will be notified separately by SAO with additional instructions. If your organization is not selected, you will be required to either certify that no updates from the prior year are needed, or make the necessary updates to the Excel RA/CA template submitted last year.

Wdesk will be used for submitting both recertifications, with any applicable supporting documents sent via email to compliance@sao.ga.gov or via paper mail. Submissions should include the organization code in any supporting documents and specify if it also covers an attached agency or any related organizations. Email instructions relating to Wdesk account setup and submission certification within Wdesk will be sent out separately to the CFO in the near future. While Wdesk does allow for the delegating of this submission request, SAO requires the recertifications be completed by the CFO.

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: Rachael.krizanek@sao.ga.gov and refer to SAO's website: <https://sao.georgia.gov/policies-and-procedures/internal-controls>.

Cc: Kelly Farr, Director, Office of Planning and Budget
Greg Dozier, State Chief Financial Officer

¹ In the Spring, Onspring will be fully functional and have all historical organizational answers uploaded to allow for usage of Onspring going forward.