



Brian P. Kemp  
Governor

Kris W. Martins, CPA  
State Accounting Officer

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**DATE:** April 30, 2021  
**TO:** Agency Heads and CFOs  
**FROM:** Kris W. Martins, State Accounting Officer  
**RE:** Internal Controls

A handwritten signature in blue ink, appearing to read "Kris W. Martins", is written over the "FROM:" line of the email header.

All organizations are expected to review and update, as necessary, internal control documents for any known changes that have occurred since the prior submission. For this year's Risk Assessment/Control Activity (RA/CA) submission, all organizations will review and submit their risks and control activities via Onspring by **June 30, 2021**.

SAO is currently finishing updates of certain information in Onspring, and organizations will be able to access Onspring by May 17<sup>th</sup>. Specifically, standardized risk justifications will now be used in Onspring for both impact and likelihood justifications. SAO has mapped the organization's previous response to a potential risk justification, where possible. The remaining agency inputs for risk justifications, risk ratings, and control activities in Onspring have been rolled forward from the prior year for all organizations. After careful updating and review of RA/CA information, the CFO must certify the overall submission 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 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.

**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, 2021 deadline, please feel free to contact Rachael Krizanek, Director of Internal Controls and Policy, at [Rachael.krizanek@sao.ga.gov](mailto: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 updated Onspring user guide.

Cc: Kelly Farr, Director, Office of Planning and Budget

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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.