



Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

DATE: October 22, 2018
TO: Agency Heads and CFOs
FROM: Alan Skelton, State Accounting Officer
RE: Internal Controls

TAS

All organizations are requested to review and update, as necessary, their Control Environment submission based on either feedback from SAO or known changes that have occurred since the prior submission. If you do not feel any changes are necessary, then you will simply submit a recertification indicating there are no changes. The updated submissions or recertification will be due by **November 30, 2018**. The submissions are requested to be reviewed by each organization, on an annual basis.

Wdesk will be used for submitting this recertification, with 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. While Wdesk does allow for the delegating of this submission request, SAO requires that this control environment recertification be completed by the CFO.

Additionally, all organizations will be requested to review and update, as necessary, all tabs of the Risk Assessment and Control Activities templates, on an annual basis. The updated submissions will be due in the Spring¹, unless specifically requested by SAO for an earlier update.

To make this a successful program, we ask for everyone's continued cooperation and endorsement, and 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.

Cc: Teresa MacCartney, State CFO, Director of OPB

¹ More specifics relating to key dates and methods of submission for the updated RA/CA template submission will be provided in the future.