



Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

DATE: February 24, 2017
TO: Agency Heads and CFOs
FROM: Alan Skelton, State Accounting Officer
RE: Internal Controls

TAS

As previously announced SAO will be renewing the statewide focus on internal controls and the updates to the internal controls guidance will occur in stages over the next year.

The last two sections of the guidance (“Information & Communication” and “Monitoring”) are now complete and available on our website at <http://sao.georgia.gov/internal-controls>. Given that information and communication is imbedded and intertwined with all aspects of the internal system, there will not be a separate submission required for that section. At a future date, all organizations will be expected to document the process of monitoring their internal control system, and more specifics will be provided at that time. Currently, we will continue to maintain the focus on fully documenting the risk assessment and control activities.

Management is directly responsible for all activities, including the design, implementation, and operating effectiveness of an organization’s internal control system within each entity. Since people are what make internal control work eventually all employees will be impacted by this updated guidance. **Accordingly, to make this a successful program, we ask everyone’s continued cooperation and endorsement.**

If you have any questions, please contact Rachael Krizanek, Internal Controls and Policy Manager, at Rachael.krizanek@sao.ga.gov.

Cc: Teresa MacCartney, State CFO, Director of OPB