

---

**DATE:** September 13, 2017  
**TO:** Agency Heads and CFOs  
**FROM:** Alan Skelton, State Accounting Officer  
**RE:** Internal Controls

TAS

All organizations are expected to review and update, as necessary, their Control Environment submission (original submissions were in April 2016) 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 **October 13, 2017**. The submissions are expected to be reviewed by each organization, on an annual basis.

~~Wdesk<sup>1</sup> will be used for submitting~~ this recertification, with supporting documents sent via email to [compliance@sao.ga.gov](mailto: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.

Additionally, all organizations will be expected 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 Spring<sup>2</sup>, unless specifically requested by SAO for an earlier update.

Furthermore, training on the template and related concepts will be provided at the FMC Conference in October.

**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, Internal Controls and Policy Manager, at [Rachael.krizanek@sao.ga.gov](mailto:Rachael.krizanek@sao.ga.gov).

Cc: Teresa MacCartney, State CFO, Director of OPB

---

<sup>1</sup> ~~Email instructions relating to Wdesk account setup and submission responses within Wdesk were recently sent out separately.~~

<sup>2</sup> More specifics relating to key dates and methods of submission for updated documents and recertification will be provided in the future.