

DATE: March 7, 2016
TO: Agency Heads and CFOs
FROM: Alan Skelton, State Accounting Officer 
RE: Internal Controls

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

The “Introduction” and “Control Environment” sections of the guidance are complete and now available on our website at <http://sao.georgia.gov/internal-controls>. Using this guidance, all organizations are expected to document their control environment and submit that documentation to SAO¹ by April 15, 2016.

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 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

¹ Documentation can be submitted via email at compliance@sao.ga.gov or via paper mail.