
DATE: August 5, 2016
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 “Risk Assessment” and “Control Activities” sections of the guidance are now complete and available on our website at <http://sao.georgia.gov/internal-controls>. Using this guidance all organizations are expected to document their risk analysis and related control activities in the template posted on our website. Given the complexity of the template there will be two different deadlines, however, earlier completion is encouraged.

- The completed template and any related documentation relating to the reporting tabs¹ are due to SAO by **October 31, 2016**,
 - 3 – Rev Collec Rpt
 - 4 – SEFA Rpt
 - 6 – BCR Rpt
 - 7 – CAFR Rpt should be submitted to SAO by **October 31, 2016**,
- The completed template and any related documentation relating to the recording tabs² are due to SAO by **February 28, 2017**
 - 1 – General Rcrd
 - 2 – Rev Collec Rcrd
 - 5 – BCR Rcrd

This information is to be sent via email at compliance@sao.ga.gov or via paper mail. Submissions should include the organization code in the file name and specify, in the email or document, if it also covers an attached agency or related organization.

Additionally, it is highly recommended someone from your organization attend one of the training sessions. Training on the template and related concepts are currently scheduled as follows³:

- August 17th 1:30-3:30 pm, 15th floor of the West Tower (rooms 1514 A & B)
- September 13th 10:00 am-12:00 pm, 15th floor of the West Tower (rooms 1514 A & B)
- FMC Conference (October), please note this will be a **condensed** version of the training

¹ These tabs are highlighted green in the template.

² These tabs are highlighted orange in the template.

³ If you are not located in the Metro Atlanta area but would like to participate in a training session, please contact compliance@sao.ga.gov, and we will consider scheduling webinar training.

**Memo to Agency Heads & CFO's
Internal Controls**

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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