



Policy Area: **Internal Control**

Title: Internal Control Documentation

Effective Date: 7/1/2008

Authority: North Carolina General Statute §143D-8 provides that “Each State agency shall maintain documentation, as prescribed by the State Controller, of the system of internal control within that agency.”

Policy: Agencies must maintain current documentation of business processes and procedures and other elements of internal control. In addition, documentation of annual internal control evaluations will be maintained by agencies and in a manner consistent with requirements and guidance issued by the State Controller. Documentation should meet agency needs, such as consistency in desired practices, and also be commensurate with circumstances, such as size and complexity. The extent of documentation is a matter of judgment and should be done with cost-effectiveness in mind. Agency management will follow guidance and use tools and templates issued by the State Controller to document its annual evaluation of internal control.

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