



Policy Area: **Internal Control**

Title: Internal Control Evaluations

Effective Date: 7/1/2008

Authority: North Carolina General Statute §143D-7 provides that “The State Controller shall develop policies and procedures to direct agencies in their evaluation” of whether “the agency has in place a proper system of internal control.”

Policy: Internal control evaluations will be conducted annually using guidance, forms, and other assessment tools issued by the State Controller for this purpose. Agency management will direct and lead internal control evaluations and ensure that adequate, knowledgeable resources are available to complete evaluations on a timely basis. Internal control officers, financial officers, internal auditors, process owners and others may participate in required evaluations. When necessary, agency management will seek assistance from the Office of the State Controller and will consult with the Office of the State Auditor.

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