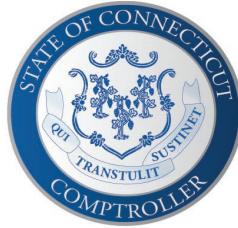


**SEAN SCANLON**  
STATE COMPTROLLER



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165 Capitol Ave.  
Hartford, CT 06106

**MEMORANDUM NO. 2023-11**

**May 2, 2023**

**TO THE HEADS OF ALL STATE AGENCIES**

**Attention:** Agency Heads, Chief Administrative and Fiscal Officers, Business Managers, Payroll and Human Resource Officers

**Subject:** Annual Completion of Internal Control Questionnaire

**I. PURPOSE**

This memorandum reminds agencies to conduct an annual internal control self-assessment as required by the Office of the State Comptroller's Internal Control Guide.

**II. AUTHORITY**

The State Constitution and CGS Sec 3-112-(4) provide that the Comptroller shall prescribe the mode of keeping and rendering all public accounts of departments or agencies of the state.

CGS Sec. 4-65a (a) provides there shall be an Office of Policy and Management which shall be responsible for all aspects of state staff planning and analysis in the areas of management and program evaluation.

CGS Sec. 4-70e (b) provides the executive financial officer of the Office of Finance shall, subject to the approval of the secretary: (1) Establish state agency financial policies.

CGS Sec. 2-90 (c) provides "auditors shall audit the books and accounts of each department of the state government. Each such audit may include an examination of performance in order to determine effectiveness.

Office of the State Comptroller Internal Control Guide  
<https://www.osc.ct.gov/manuals/InternalCntl/index.html>

Office of the State Comptroller State Accounting Manual  
<https://www.osc.ct.gov/StateAcct/sam/index.html>

Memorandum 2023-12 Internal Controls and Accounting Standards for Financial Transactions  
<https://www.osc.ct.gov/2023memos/numbered/2023-12.pdf>

**III. INTERNAL CONTROL SELF-ASSESSMENT**

The Internal Control Questionnaire and Confirmation of Completion must be completed by June 30, 2023, and kept at the agency, saved to a secured folder.

Each year, before June 30, agencies have a responsibility to complete the checklist of internal control evaluation questions. The review of these questions is to be documented by a report noting any weaknesses and recommendations for solutions. Whenever remedial action is required, the agency should prepare and implement an action plan to correct the deficiency. The completed internal control questionnaire remains at the agency and made available to those auditors who visit the site and upon request by the Auditors of Public Accounts

Agencies should access and complete the internal control questionnaire on-line. Agencies may find it useful to distribute sections of the questionnaire to the appropriate business area managers for completion. In addition, the agency head and business manager or designee, must sign the Internal Control Questionnaire Confirmation of Completion form to document the agency's certification of internal control representations supporting that the Internal Control Questionnaire has been completed and reviewed for accuracy. These signed representations, along with the supporting Internal Control Questionnaire must be saved to a secured folder with the agency.

Agencies can review the prior year's completed internal control questionnaire, record any changes to the questionnaire, and save it as a new document for fiscal year 2023.

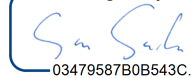
Agencies must also document if no changes have occurred, refer to the Internal Control Questionnaire Instructions section of the Internal Control Guide.

<https://www.osc.ct.gov/manuals/InternalCntl/qcontents.htm>.

**IV. QUESTIONS**

Questions regarding this Memorandum should be directed to Central Accounts Payable, [osc.apd@ct.gov](mailto:osc.apd@ct.gov).

DocuSigned by:



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SS:ED

<http://www.osc.ct.gov>