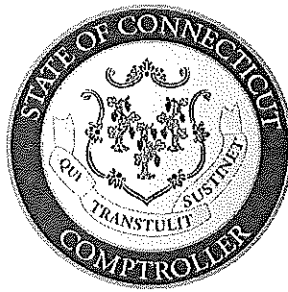


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STATE COMPTROLLER

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STATE OF CONNECTICUT
OFFICE *of the* STATE COMPTROLLER
165 Capitol Ave.
Hartford, CT 06106

MEMORANDUM NO. 2020-06

May 04, 2020

TO THE HEADS OF ALL STATE AGENCIES

Attention: Commissioners, Chief Fiscal Officers and Business Managers

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. INTERNAL CONTROL SELF-ASSESSMENT

Each agency is required to complete the internal control questionnaire contained in the Internal Control Guide. The Internal Control Guide and questionnaire are located on the Comptroller's Home Page at <http://www.osc.ct.gov> (Under Comptroller's Manuals-select Internal Control Guide). The internal control questionnaire must be completed by June 30, 2020 and kept at the agency.

III. INSTRUCTIONS FOR COMPLETION

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 with 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 must sign the Internal Control Questionnaire Confirmation of Completion form to confirm that the information on the questionnaire is complete and accurate.

Agencies can review the prior year's completed internal control questionnaire, record any changes to the questionnaire and save as a new document for fiscal year 2020. Agencies must also document if no changes have occurred, refer to the Internal Control Questionnaire Instructions section of the Internal Control Guide.

IV. FOR QUESTIONS OR ASSISTANCE

The Office of the State Comptroller is committed to providing assistance to agency personnel to aid in the completion of the internal control self-assessment. If you have any questions or need additional information about the Internal Control Guide or your agency's responsibilities in evaluating its internal control structure, please contact Elizabeth Daly at 860-702-3436 or by email at elizabeth.l.daly@ct.gov.

V. COVID 19

All internal control questionnaires should be completed by June 30, 2020. If you are experiencing difficulty meeting these requirements due to COVID 19, please contact Elizabeth Daly at 860-702-3436 or elizabeth.l.daly@ct.gov for assistance.



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