

INSTRUCTIONS FOR PREPARING 2005-06 INTERNAL CONTROL SUMMARY

This Internal Control Summary, to be submitted to the Division of the Budget by March 31, 2006, provides background on the internal control certifications made by agencies and authorities for 2005-06.

AGENCY	DATE	COMPLETED BY
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1. Describe the review process used by the agency during 2005-06 to assure that internal controls were evaluated regularly.

2. List all high-risk activities and indicate which were reviewed during 2005-06.

3. Identify the significant deficiencies revealed through the agency's 2005-06 review process. Outline the actions taken, or planned, to eliminate the deficiencies. Highlight the most important internal control improvements made during the fiscal year.

4. Describe the monitoring system installed by the agency to verify that corrective actions are, in fact, taken. Discuss the extent to which electronic data processing systems are used to track steps taken to reinforce internal controls.

INTERNAL CONTROL CERTIFICATION

Agency/Authority Name

Agency Head/Chairperson Governing Board

Agency/Authority Address

Telephone Number

Name of Internal Control Officer

Address

Telephone Number

Email Address of Internal Control Officer

I hereby certify that the agency or authority has complied with the following provisions for internal controls.

These provisions are as follows:

- A. Establish and maintain guidelines for a system of internal controls for the agency or authority. Internal control guidelines communicate the management and programmatic objectives of an agency or authority to its employees and provide the methods and procedures used to assess the effectiveness of the agency or authority internal controls in supporting these objectives.
- B. Establish and maintain a system of internal controls and a program of internal control review for the agency or authority. The program of internal control review shall be a structured, continuing and well-documented system designed to identify internal control weaknesses, identify actions that are needed to correct these weaknesses, monitor the implementation of necessary corrective actions and periodically assess the adequacy of the agency's or authority's internal controls.
- C. Make available to each officer and employee of the agency or authority a clear and concise statement of the generally applicable management policies and standards with which the officer or employee of such agency or authority shall be expected to comply. Such statements shall emphasize the importance of effective internal controls to the agency or authority and the responsibility of each officer and employee for effective internal controls.
- D. Designate an internal control officer, who shall report to the head of the agency or authority or their designee within the executive office, to implement and review the internal control responsibilities established pursuant to this Item.
- E. Implement education and training efforts to ensure that officers and employees within such agency or authority have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques.
- F. Periodically evaluate the need for an internal audit function.

Signature/Agency Head or Chairperson Governing Board

Date