



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

May 15, 2009

MEMORANDUM

TO: Chief Fiscal Officers
Vice Chancellors
Business Managers

FROM: David T. McCoy
State Controller

SUBJECT: Self-Assessment of Internal Controls Questionnaire

Please carefully review the *Self-Assessment of Internal Controls Questionnaire* (ICQ) to be completed for the fiscal year ending June 30, 2009. A new ICQ **must** be completed each fiscal year and maintained by your office for review by the Office of the State Controller (OSC) and the Office of the State Auditor. Any cycles deemed not applicable should be indicated on Attachment I. Any inadequate internal controls should be indicated on Attachment II.

OSC **requires** that the form, *Confirmation of Self-Assessment of Internal Controls*, be completed and returned to this office by July 31, 2009.

A complete copy of the ICQ and related Attachments as well as the form, *Confirmation of Self-Assessment of Internal Controls* is located on the OSC web site:

http://www.osc.nc.gov/sigdocs/sig_docs/documentation/policies_procedures/ICQ_SAUCC.html

Questions concerning the ICQ should be directed OSC Risk Mitigation Services, email us at OSC.Risk.Mitigation@osc.nc.gov