Office of the State Controller

OFFICIAL MEMORANDUM

To: Component Units

From: Dr. Linda Combs, State Controller

Date: June 1, 2016

Subject: FY2016 Internal Control Certification

Please review and complete the *Self-Assessment of Internal Controls Questionnaire* (ICQ) for the fiscal year ending June 30, 2016. 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 internal control cycles deemed not applicable should be indicated on Attachment I. Any inadequate internal controls should be indicated on Attachment II.

A complete copy of the ICQ is located on the OSC website:

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

In addition, North Carolina General Statute §143D-7 provides that "Each principal executive officer and each principal fiscal officer shall annually certify, in a manner prescribed by the State Controller, that the agency has in place a proper system of internal control." Annual certifications must be supported by, and consistent with, the results of the entity's annual evaluation of internal control.

In compliance with G.S. § 143D-7 requirements, please complete the "Letter of Certification" on your entity's letterhead and return it to the Office of the State Controller by **August 1, 2016**.

The signed "Letter of Certification" should be sent to OSC Risk Mitigation Services by email at osc.risk.mitigation@osc.nc.gov or via fax at (919) 875-3804 or via U. S. Mail to the following address:

Risk Mitigation Services
Office of the State Controller
1410 Mail Service Center
Raleigh, North Carolina 27699-1410

We appreciate your continued efforts to ensure accountability in government through the implementation of a strong and effective system of internal control. If you have any questions regarding the certification form or certification process, please direct them to Ben McLawhorn. Mr. McLawhorn may be reached by phone at (919) 707-0757 or by email at ben.mclawhorn@osc.nc.gov.

DR. LINDA COMBS, STATE CONTROLLER
MAILING ADDRESS: 1410 Mail Service Center, Raleigh, North Carolina 27699-1410
STREET ADDRESS: 3512 Bush Street, Raleigh, North Carolina 27609
Phone (919) 707-0500 ~ Fax (919) 981-5444
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