



## 20.10 Internal Control Policies

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### 20.10.10 Purpose of these policies

July 1, 2017

This chapter provides agency heads, managers, internal control officers, internal auditors, and all other employees, with a background in and approach to establishing and maintaining an effective system of internal control and internal audit so as to reasonably assure that they are meeting their respective objectives.

### 20.10.20 Authority for these policies

July 1, 2017

The authority for these policies is [RCW 43.88.160\(4\)\(a\)](#).

### 20.10.30 Applicability of these policies

July 1, 2017

This chapter is applicable to all agencies of the state of Washington, as defined in [RCW 43.88.020\(4\)](#), unless otherwise exempted by statute or rule.

### 20.10.40 Source of these policies

July 1, 2017

These policies are based on and incorporate information from *Standards for Internal Control in the Federal Government* (Green Book) and *COSO Internal Control - Integrated Framework*.

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