



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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