



20.10 Internal Control Policies

20.10.10

July 1, 2017

Purpose of these policies

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

July 1, 2017

Authority for these policies

The authority for these policies is RCW 43.88.160 (4)(a).

20.10.30

July 1, 2017

Applicability of these policies

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

July 1, 2017

Source of these policies

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*.¹

¹ *COSO Internal Control - Integrated Framework* ©2013, Committee of Sponsoring Organizations of the Treadway Commission (COSO). All rights reserved. Used by permission.