



Chapter 20 - Internal Control

20.10 Internal Control Policies

20.10.10	Purpose of these policies	July 1, 2017
20.10.20	Authority for these policies	July 1, 2017
20.10.30	Applicability of these policies	July 1, 2017
20.10.40	Source of these policies	July 1, 2017

20.15 Internal Control Basics

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20.15.20	Roles and responsibilities	July 1, 2017
20.15.30	Annual requirements for agencies related to statewide reporting	July 1, 2017
20.15.40	Internal control components and principles	July 1, 2017
20.15.50	Limitations of internal control	July 1, 2017
20.15.60	Other considerations	July 1, 2017

20.20 Control Environment

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20.20.30	Management's role in the control environment	July 1, 2017
20.20.40	Principle 1 – Demonstrates commitment to integrity and ethical values	July 1, 2017
20.20.50	Principle 2 – Exercises oversight responsibility	July 1, 2017
20.20.60	Principle 3 – Establishes structures, reporting lines, authorities, and responsibilities	July 1, 2017
20.20.70	Principle 4 – Demonstrates commitment to competence	July 1, 2017
20.20.80	Principle 5 – Enforces accountability	July 1, 2017

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20.22 Risk Assessment

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20.22.40	Principle 7 – Identifies and analyzes risks	July 1, 2017
20.22.50	Principle 8 – Assesses fraud risk	July 1, 2017
20.22.60	Principle 9 – Identifies, analyzes, and responds to changes	July 1, 2017

20.24 Control Activities

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20.24.30	Principle 10 – Designs control activities	July 1, 2017
20.24.40	Principle 11 – Designs information systems and related control activities	July 1, 2017
20.24.50	Principle 12 – Implements control activities through policies and procedures	July 1, 2017

20.26 Information and Communication

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20.26.40	Principle 14 – Communicates internally	July 1, 2017
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20.28 Monitoring

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20.28.30	Monitoring versus control activities	July 1, 2017
20.28.40	Principle 16 – Performs monitoring activities	July 1, 2017
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