

Office Memorandum

Date: April 12, 2023
To: Commissioners and Agency Heads
From: Commissioner Jim Schowalter
CC: Deputy Commissioners, Chief Financial Officers, Statewide Internal Control Professionals

Subject: 2023 Internal Control System Certifications: Due August 31

This memo provides you with information to complete a review your agency controls. The *Annual Internal Control System Certification* is an annual process that's intended to give agency leaders an understanding of what's expected and where attention should be directed for improvement. All the questions are rooted in law or statewide policy.

Accountability and a strong system of internal controls are necessary to maintain public trust and confidence. Agency leads are expected to document internal controls and make improvements. Our shared goal is to provide essential programs and services to each Minnesotan, identify and mitigate risks, and prevent fraud, waste, and abuse of resources within our state government.

All agencies must complete the *Annual Internal Control System Certification* and the *Control System Assessment Tool (CSAT)* by August 31, 2023. Please use Minnesota Management and Budget (MMB) Statewide Operating Procedure 0102-01.1, *Control System Assessment* to assist in completing the CSAT. Most of the form is the same as last year but we have made a few changes and clarifications. Document key controls and areas responsible, and any plans to improve controls with target deadlines.

Agency Risk Assessment

Cabinet agencies plus other select agencies identified by MMB must use MMB Statewide Operating Procedure 0102-01.2, *Risk Assessment* to assist in updating the *Agency Risk Assessment Worksheet*, which includes the *Agency Risk Assessment Plan*, by August 31, 2023. Continue to complete risk mitigation projects outlined on the plan.

All other executive branch agencies, boards, and commissions must conduct risk assessments but are not required to submit documents to MMB.

Outreach Meetings

Internal Control and Accountability (ICA) will provide all agencies their specific documents to complete. Agency outreach meetings will be available to agencies who schedule with ICA.

Thank you for your continued commitment to maintain and improve internal controls within Minnesota state government.