

# Instructions for the Control System Assessment Tool (CSAT)

## The Basics

### What is it?

The CSAT is a document that gives agencies a consistent way to review and document how well their internal controls are working. It has agencies review 15 organizational goals, each with a series of requirements subject matter experts have identified as having a significant impact on the health of the agency's internal control system. These goals and requirements link back to the five components of internal control outlined in the State of Minnesota's official internal control framework, the Green Book: Control Environment, Risk Assessment, Controls Activities, Information and Communication, and Monitoring. It is submitted to MMB annually.

### Why is it important?

Periodically assessing internal controls helps to identify areas of strength and areas with room for improvement. The CSAT allows agencies to evaluate specific areas of their internal control system and determine if they have reasonable assurance that they comply with required statutes, statewide policies and procedures, and other authoritative sources. The CSAT is also a tool that can be used to evaluate agency operations, with a focus on internal control goals and requirements. This tool is designed to give agencies a high-level scan of their system of internal controls and help them identify areas that have internal control gaps and document a plan to improve them.

## Getting started

### Who is responsible?

Agency Heads and Agency Senior Managers are responsible for completing all the steps outlined.

### Before you start

- We suggest reviewing your prior year CSAT submission. This provides a valuable baseline for understanding existing control activities. While reviewing your prior year submission, also consider whether the control activities are still relevant or if changes are needed. The goal is to continuously improve your agency's internal control system.
- Develop a plan to complete the document and submit prior to the deadline.
- If you have comments, questions, or concerns please email [InternalControl.MMB@state.mn.us](mailto:InternalControl.MMB@state.mn.us).

## How to use this tool

- Follow the instructions to complete your assessment.
- Refer to the “CSAT Legend & Changes Summary” tab for color formatting guidelines, which indicate which cells shouldn’t be edited, what cells require a response, and what is for reference purposes.
- Do not remove any content or edit the drop-down menus while completing the assessment.
- The completed CSAT and the rest of your annual internal control certification documents are due by August 31.

## Procedure Steps

*Table 1: A procedural guide to help agencies through the CSAT process by outlining the specific actions to complete for each step.*

Step	Action
1.	Use this year’s version of the CSAT provided by Minnesota Management and Budget (MMB).
2.	<p>Review the “References” column associated with each control activity. This column provides a list of relevant policies, procedures, statutes, and other materials that agencies must adhere to. It is important to understand these references to determine if your agency is meeting all requirements established.</p> <p>If your agency finds it to be useful, you can add any additional policies and procedures, or other outside references related to the agency’s specific programs or operations.</p>
3.	<p>Review the “Control Objective” and “Requirements” columns. Then, determine if you have internal controls in place to meet these goals.</p> <p>Choose “Yes,” “No,” or “N/A” from the drop-down menu in the “Are controls in place to provide reasonable assurance the objectives and requirements are met” column. N/A should only be used in the event the goal is not relevant to your agency.</p> <p>A response is required.</p>
4.	<p>For each requirement listed on the CSAT, use the “Briefly describe the agency’s process/ key internal controls” column to explain how your agency meets the requirements.</p> <p>If you answered “N/A” in the last step, explain the reason for that here.</p> <p>A response is required.</p>
5.	<p>If you did not meet the requirement and answered “No” in Step 3, or if you identified an opportunity for improvement even with a “Yes” response in Step 3:</p> <ul style="list-style-type: none"> <li>• Use the column titled “Briefly describe the action plan to implement or improve on controls” to document your improvement plan.</li> <li>• In the column titled “Target Completion date for action plan,” provide an approximate date that your agency intends to complete the action plan. The target completion date should be in one of the following formats: mm/yyyy or mm/dd/yyyy.</li> <li>• In the column titled “Responsible Party for action plan,” assign a senior-level manager to implement the improvements.</li> </ul>

Step	Action
	If you answered “No” in Step 3, responses are required.
6.	Submit the CSAT in Excel format to MMB’s Internal Control and Accountability Unit (ICA) as part of the Annual Internal Control System Certification.  If the Excel file is password protected, please share the password with ICA.
7.	Internally, agencies are encouraged to periodically monitor and update the progress on the implementation of any identified corrective action item(s) from Step 5.

## Resources

- [Standards for Internal Control in the Federal Government](#) (Green Book)
- [MMB Statewide Operating Policy, 0102-01 Internal Control System](#)
- [2026 Internal Control System Certification Form](#)
- [Control System Assessment Tool \(CSAT\)](#)
- [Agency Risk Assessment Plan](#)

## Contact

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