ALL AGENCY MEMO 2018 – 04

March 12, 2018

To: All Agencies

From: James R. Wells, Director

Subject: Biennial Report on Internal Controls

Pursuant to NRS 353A.025, each agency* must submit its Biennial Report on Internal Controls to the Governor’s Finance Office, Division of Internal Audits by June 29, 2018. An electronic copy of this report should be emailed to iaudits@finance.nv.gov attention: Executive Branch Audit Manager.

The Report on Internal Controls summarizes the results of agencies’ self-assessment of their actual and written internal control procedures. Prior to completing the Report on Internal Controls, agencies must assess their actual and written internal control procedures using the Self-Assessment Questionnaire and Sample Transaction Testing Checklist.

Additional instructions along with the Self-Assessment Questionnaire and Sample Transaction Testing Checklist are available on the Governor’s Finance Office website: http://budget.nv.gov/IAudits/Forms/Forms/Resources/. Select the link under Forms/Resources: Biennial Report Instructions.

If you have any questions, please contact: Vita Ozoude, Executive Branch Audit Manager, at (775) 687 – 0136.

* NRS 353A.025 (3) specifically exempts the following agencies from reporting requirements:
- A Board or Commission created by the provisions of NRS 590.485 and chapters 623 to 625A, inclusive, 628, 630 to 644, inclusive, 648, 654, and 656
- The Nevada System of Higher Education
- The Public Employees’ Retirement System
- The Housing Division of the Department of Business and Industry
- The Colorado River Commission