




STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Governor's Finance Office

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ALL AGENCY MEMO 2018 – 08

June 18, 2018

To: All Agencies
From: James R. Wells, Director 
Subject: **Reminder – 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: Biennial Report on Internal Controls.

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: Lori Hoover, Executive Branch Auditor, at (775) 687 – 0126.

* 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