

Steve Sisolak
Governor



Susan Brown
Director

Tiffany Greenameyer
Deputy Director


Warren Lowman
Administrator

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE

209 E. Musser Street, Suite 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 687-0260

ALL AGENCY MEMO – 2022-02

January 20, 2022

To: All Agencies
From: 
Susan Brown, 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 July 1, 2022. **An electronic copy of this report should be emailed to iaudits@finance.nv.gov, with the subject line "Attention: Compliance 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/About/FinancialMgmt/BiennialRpt/>.

Please contact the Division of Internal Audits at (775) 684-0222 with any questions.

* NRS 353A.025(3) specifically exempts the following agencies from internal control reporting requirements:

- A board or commission created by the provisions of NRS 590.485 and chapters 623 to 625A, inclusive, 628, 630 to 644A, inclusive, 648, 654, and 656 of NRS.
- 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 of Nevada.