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POLICY DIRECTIVE #D-2014-04

March 14, 2014

TO: All Agencies
FROM: Jeff Mohlenkamp, Director
SUBJECT: Biennial Report on Internal Controls

A handwritten signature in blue ink, appearing to read "Jeff Mohlenkamp".

Pursuant to NRS 353A.025, each agency* must submit its *Biennial Report on Internal Controls* to the Division of Internal Audits – Financial Management section by July 1, 2014. **A Microsoft Word copy of this report should be emailed to Financial Manager Lori Hoover at lhoover@admin.nv.gov.**

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 *Transaction Testing Checklist* are available on the Division of Internal Audits website at iaudits.nv.gov. Click on the link for **[Biennial Report on Internal Controls](#)**. If you have any questions, please call Financial Manager Lori Hoover at (775) 687-0126.

* NRS 353A025(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 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.