

Brian Sandoval
Governor



James R. Wells, CPA
Director

Paul Nicks
Deputy Director

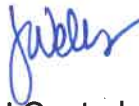
Steve Weinberger, CPA
Administrator

**STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
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 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