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ALL AGENCY MEMO - 2020-02

February 3, 2020

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, 2020. **An electronic copy of this report should be emailed to [iaudits@finance.nv.gov](mailto:iaudits@finance.nv.gov), 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/>. If you have any questions, please contact the Division of Internal Audits at (775) 684-0222.

\* 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.