



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Financial Officers
Vice Chancellors
Business Managers

From: Dr. Linda Combs, State Controller *Linda Combs*

Date: June 1, 2022

Subject: FY2022 Internal Control Certification

North Carolina General Statute §143D-7 provides that “Each principal executive officer and each principal fiscal officer shall annually certify, in a manner prescribed by the State Controller, that the agency has in place a proper system of internal control.” Annual certifications must be supported by, and consistent with, the results of the agency’s annual evaluation of internal control.

To comply with G.S. §143D-7 requirements, please complete the attached “Letter of Certification” on your agency’s letterhead and return it to the Office of the State Controller by **August 1, 2022**.

State agencies and community colleges Internal Control Officer or authorized EAGLE user should upload the signed “Letter of Certification” to the [OSC EAGLE SharePoint site](#). Please save the certification letter with the entity’s name first in the file name convention.

Universities should email their certification letter to OSC.EAGLE.Team@osc.nc.gov.

We appreciate your continued efforts to ensure accountability in government through the implementation of a strong and effective system of internal control. If you have any questions regarding the certification form or certification process, please direct them to Wynona Cash at (919) 707-0764 or by email at wynona.cash@osc.nc.gov.