



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Financial Officers
Vice Chancellors
Business Managers

From: Nels C. Roseland, State Controller *Nels C. Roseland*

Date: June 6, 2023

Subject: FY2023 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 **July 31, 2023**.

State agencies and community colleges 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 Audit, Risk, and Compliance Services Division at (919) 707-0795 or by email at OSC.EAGLE.Team@osc.nc.gov.