



Office of the State Controller

OFFICIAL MEMORANDUM

To: Boards and Commissions

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

Date: June 6, 2023

Subject: FY2023 Internal Control Certification

Please review and complete the [Self-Assessment of Internal Controls Questionnaire \(ICQ\)](#) for the fiscal year ending June 30, 2023. A new ICQ **must** be completed each fiscal year and maintained by your office for review by the Office of the State Controller (OSC) and the Office of the State Auditor. Any internal control cycles deemed not applicable should be indicated on Attachment I. Any inadequate internal controls should be indicated on Attachment II.

In addition, 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 entity’s annual evaluation of internal control.

In compliance with G.S. § 143D-7 requirements, please complete the “Letter of Certification” on your entity’s letterhead and return it to the Office of the State Controller by **July 31, 2023**.

The signed “Letter of Certification” should be sent to OSC Audit, Risk, and Compliance Services by email at 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.