



## 20.10 About Internal Control and Auditing Policies

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### 20.10.10

July 1, 2008

#### The purpose of this chapter

This chapter provides agency heads, managers, internal control officers, internal auditors, and other agency staff with a background in and approach to establishing and maintaining an effective system of internal control and internal audit so as to reasonably assure that they are meeting their respective objectives.

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#### Authority for these policies

The Budget and Accounting Act is found in Chapter 43.88 RCW. Section 43.88.160 (4) requires that the director of the Office of Financial Management (OFM), as an agent of the governor:

"Develop and maintain a system of internal controls and internal audits comprising methods and procedures to be adopted by each agency that will safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies for accounting and financial controls. The system developed by the director shall include criteria for determining the scope and comprehensiveness of internal controls required by the classes of agencies, depending on the level of resources at risk. Each agency head or authorized designee shall be assigned the responsibility and authority for establishing and maintaining internal audits following the standards of internal auditing of the Institute of Internal Auditors..."

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#### Applicability

This chapter is applicable to and binding on all agencies of the state of Washington, unless otherwise exempted by statute or rule. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean and include "...every state office, officer, each institution, whether educational, correctional, or other, and every department, division, board and commission, except as otherwise provided..."