



## Chapter 20 - Internal Control and Auditing

---

### **20.10 About Internal Control and Auditing Policies**

---

20.10.10	The purpose of this chapter	July 1, 2008
20.10.20	Authority for these policies	July 1, 2008
20.10.30	Applicability	July 1, 2008

### **20.15 Internal Control Basics**

---

20.15.10	Background	July 1, 2008
20.15.20	Internal control definition	July 1, 2008
20.15.30	Who is responsible for internal control?	July 1, 2008
20.15.40	Internal control framework components	July 1, 2008
20.15.50	Annual requirements for agencies	July 1, 2008

### **20.20 Risk Assessment**

---

20.20.10	What is risk assessment?	July 1, 2008
20.20.20	How does an agency identify risk?	July 1, 2008
20.20.30	How does an agency analyze and measure risk?	July 1, 2008
20.20.40	How does an agency respond to risk?	July 1, 2008

### **20.25 Control Activities**

---

20.25.10	What are control activities?	July 1, 2008
20.25.20	How should control activities be incorporated into an agency's internal control plan?	July 1, 2008
20.25.30	Commonly used control activities	July 1, 2008
20.25.40	What are some limitations of control activities?	July 1, 2008
20.25.50	What internal control documentation is required?	July 1, 2008

**70**  
**Other Administrative Regulations**

**20.40 Internal Auditing Policies**

---

20.40.10	Why an internal audit function?	May 1, 1999
20.40.20	What is internal auditing?	May 1, 1999
20.40.30	What are the differences between internal and external auditing?	May 1, 1999
20.40.40	What are the basic requirements of internal auditing?	May 1, 1999