

State Leadership Accountability Act (SLAA) 2019 Report Checklist

Internal control standards require the design, implementation, and integration of seventeen control principles.¹ The self-assessment checklist, below, is a tool to help ensure you address all principles in the SLAA report. The California Department of Finance reads your report looking for your discussion of each of these principles.

The checklists do not appear in your report. They are for your use only.

Self Assessment Checklist
<u>Report Section: Governance</u>
Management establishes and demonstrates integrity and ethical values
Oversight is provided by a board, outside entity, or top executive
The entity is structured to ensure documentation of internal control systems, and appropriate levels of responsibility and authority
Management recruits, develops, and maintains a competent workforce
Management evaluates performance and enforces accountability
Information requirements are established and met with reliable and relevant sources
Quality information is communicated to internal parties within the entity
Quality information is communicated to external parties
<u>Report Section: Risk Assessment Process</u>
Management establishes clearly defined objectives to enable identification of risks and definition of risk tolerances
Management identifies, analyzes, and responds to risks
Potential for fraud is considered when identifying, analyzing, and responding to risks
Significant changes are considered when identifying, analyzing, and responding to risks
<u>Report Section: Risks and Controls</u>
Management designs control activities to achieve objectives and respond to risks
Information systems and control activities related to information security are designed to achieve objectives and respond to risks
Control activities are implemented and documented in policies, procedures or other similar documentation
<u>Report Section: Monitoring</u>
Monitoring activities are performed, documented, and measured against a baseline
Management evaluates monitoring results and ensures needed corrective measures are implemented and documented

¹ United States Government Accountability Office, *Standards for Internal Control in the Federal Government*, describe the principles.