SLAA Resources/References

Primary Sources

United States Government Accountability Office

Standards for Internal Control in the Federal Government (Green Book)

Internal Control Management and Evaluation Tool

United States Office of Management and Budget

Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control

Committee of Sponsoring Organizations of the Treadway Commission

Enterprise Risk Management – Integrated Framework (2017)

Internal Control – Integrated Framework (2013)

International Organization for Standardization

ISO 31000 – Risk management, we used the 2013 standard, a new version was issued for 2018

Secondary sources

In addition to formal guidance we looked at the Federal Government and other states such as Texas, New York, Minnesota, Massachusetts, and Washington.