

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 - OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control

https://www.whitehouse.gov/wp-content/uploads/legacy_drupal_files/omb/memoranda/2016/m-16-17.pdf

Committee of Sponsoring Organizations of the Treadway Commission

[Enterprise Risk Management | COSO](#)

[Internal Control | COSO](#)

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.

United States Chief Financial Officers Council and Performance Improvement Council - Playbook: Enterprise Risk Management for the U.S. Federal Government

[FINAL-ERM-Playbook.pdf \(defense.gov\)](#)