

	<p align="center">Department of Human Services Online Directives Information System</p>	<p>Index:</p> <p>Revised:</p> <p>Next Review:</p>	<p align="center">POL 1210</p> <p align="center">04/03/2019</p> <p align="center">04/03/2021</p>
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SUBJECT: Internal Financial Controls

The policy of the Department of Human Services (DHS) is to safeguard all Departmental funds by implementing, maintaining and monitoring internal financial controls to meet federal and state program objectives.

A. Authority

- Executive Reorganization Act, Section 1201, Georgia Laws 1972
- Official Code of Georgia Annotated (O.C.G.A.) § 49-2-1, DHS created effective July 1, 2009

B. References

- The Georgia State Accounting Office guidance on Internal Controls
<https://sao.georgia.gov/internal-controls>
- The US Government Accountability Office (GAO) Green Book
<https://www.gao.gov/products/gao-14-704G>

C. Applicability

All divisions and offices of the Georgia Department of Human Services.

D. Definitions

None.

E. Responsibilities

- The Director of the Office of Financial Services is responsible for issuing and updating procedures to implement this policy.
- The Director of the DHS divisions and offices responsible for compliance with the policy and procedures for internal financial controls.

F. History

G. Evaluation

The outcomes of this policy are evaluated by the Office of Financial Services.