



**Department of Human Services  
Online Directives Information System**

**Index:  
Revised:  
Next Review:**

**POL 1210  
08/28/2019  
08/29/2021**

**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**

Official Code of Georgia Annotated ([O.G.C.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**

None

**G. Evaluation**

The effectiveness of this policy is evaluated by the Georgia Department of Audits the State Accounting Office annually.