

GRAYS HARBOR COLLEGE
Operational Policy

Subject: INTERNAL CONTROL

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Operational Policy Number: 526

Date adopted: November 2015

The college Internal Control Officer (ICO) is responsible for coordinating the agency-wide effort of evaluating internal controls, reporting on reviews, and improving control activities, using the guidance in the State Administrative & Accounting Manual, Section 20.15. The college's designated ICO is the Vice President for Administrative Services.

The ICO is responsible for periodically conducting and/or overseeing a comprehensive review of the internal control structure of the college to determine if it is adequately addressing agency risks. The ICO also provides assurance to the President of the college that the college has performed the required risk assessments and the necessary evaluative processes. This communication may be ongoing and informal, but at least once per year, this assurance must be made in writing to the President.