



COMMONWEALTH of VIRGINIA

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March 16, 2005

MEMORANDUM

TO: CARS Security Officers

FROM: Lewis R. McCabe, Director
General Accounting

SUBJECT: Internal Control Directive – CARS Security Listing and Certification

I write to follow up on the State Comptroller's February 8, 2005 message, addressed to Heads of All State Agencies and Institutions and entitled *Internal Control Initiative*. This is the first in what will become a series of efforts to strengthen statewide internal controls over accounting, financial reporting, and fiscal management.

In the past, DOA has occasionally asked CARS Security Officers (CSOs) to confirm that information in the CARS Security Table is correct and current, specifically asking CSOs to consider CARS User ID codes that have been unused for long periods. Now, we are replacing that ad hoc approach with a structured periodic reporting and certification process.

To ensure that CSOs appearing on the *Authorized Signatories Form* (DOA Form DA-04-121) and online CARS users identified in the CARS Security Table remain authorized by their respective agencies or institutions, the Department of Accounts will require CSOs to certify that:

- Either the CARS Security Table is current and correct as reported by DOA, or will be current and correct after accompanying *CARS Security Table Maintenance Forms* (DOA Form DA-04-197) are keyed, and
- Agency or institutional policies and procedures conform to CAPP Manual Topic 70220 ("Security"), including the specific requirements listed in the certification statement, and to related VITA requirements.

We have developed a new report (*CARS Security Listing and Certification*) to document the review and certification process. This report's last page is a formal certification that

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CSOs will complete and return to DOA; it requires the CSO's signature but will not require a separate transmittal letter. We plan to issue these reports semiannually and will consider reporting compliance levels in the State Comptroller's quarterly *Report on Statewide Financial Management and Compliance*.

Please review the accompanying report and return your completed certification **by April 4**. For your convenience, you can download both the *CARS Security Table Maintenance Form* and the *Authorized Signatories Form* from DOA's web site at http://www.doa.virginia.gov/General_Accounting/Forms/GA_Forms_Main.cfm. You may direct procedural questions to Kim White (phone 804-225-2376 or e-mail kim.white@doa.virginia.gov), who will hold operational responsibility for the certification process.

I welcome your recommendations on how we can work together to strengthen internal controls over online access to CARS and other aspects of CARS utilization. Thank you for your support for this new process.

Enclosure: *CARS Security Listing and Certification*

lrm/jem

c: David A. Von Moll, State Comptroller
Kimberly N. White, Assistant Director, Accounting Operations
Agency Fiscal Officers