



COMMONWEALTH of VIRGINIA

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TO: Agency Heads and Fiscal Officers of the Commonwealth

FROM: David A. Von Moll

A handwritten signature in black ink, appearing to read "D. A. Von Moll".

DATE: June 30, 2020

SUBJECT: New Certification System for Agency Risk Management and Internal Control Standards (ARMICS)

As you are aware, the Commonwealth of Virginia entrusts each Agency Head and Fiscal Officer with responsibility for designing, implementing, and maintaining an internal control system within your agency that complies with the Agency Risk Management and Internal Control Standards (ARMICS) and CAPP Topic 10305, *Internal Control*. Briefly, to comply with ARMICS each agency must take systematic and proactive measures to maintain internal control to ensure accurate recording and reporting of financial transactions, compliance with laws and regulations, and stewardship over the Commonwealth's assets.

Annually, you must certify to the State Comptroller that an annual assessment of the adequacy of agency internal controls has been completed to include identification of needed preventative and corrective actions – including remediation of any deficiency noted by the Department of Accounts (DOA) or Auditor of Public Accounts. The annual certification has been a requirement since 2007 pursuant to CAPP Topic 10305, *Internal Control*.

DOA is now providing an online option for certification. The ARMICS Certification System (ACS) is now live and **optional** for FY20 certification (due September 30, 2020). **The ACS will be mandatory starting with the FY21 certification (due September 30, 2021).**

Along with a comprehensive user's guide and frequently asked questions, a link to the ACS is accessible on DOA's website: <https://armics.doa.virginia.gov>. Please review this reference material to learn how to obtain secure access to ACS. As you will read in the user's guide, the new system requires responses to a series of survey questions and uploads of supporting documentation to demonstrate your agency's completion of ARMICS. Your agency's responses to the questions contained in the automated process will systematically formulate your certification. The signature process is electronic and requires certification by both Agency Heads and Fiscal Officers.

Please direct any questions to Amanda Simpson, Director – Compliance Oversight and Federal Reporting at Amanda.Simpson@doa.virginia.gov or 804-371-8912.