



Volume No. 1 – Policies & Procedures	TOPIC NO	10305 – Cardinal
Section No. 10300 – Internal Control Guidance	TOPIC	Internal Control
	DATE	July 2023

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Overview

Introduction

This topic provides guidelines to assist State agencies and institutions in implementing internal control programs under the authority of the *Code of Virginia*, §§ 2.2-800 and 2.2-803.

The definitive source for internal control in the Commonwealth is the *Agency Risk Management and Internal Control Standards* (ARMICS). The initial ARMICS implementation was required through Comptroller's Directives 1-07 and 1-08. Effective with fiscal year 2010, this CAPP Topic addresses Internal Control requirements for the Commonwealth.


Policy

Each Agency Head is responsible for having agency management document the agency's assessment of internal control to include:

- Strengths, weaknesses, and risks over the recording of financial transactions in the General Ledger;
- Compliance with the agency's financial reporting requirements;
- Compliance with laws and regulations; and,
- Stewardship over the Commonwealth's assets.

The assessment of internal controls and documentation must be conducted in accordance with ARMICS located at

<https://www.doa.virginia.gov/reference.shtml#ARMICS>

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Agency-Level Controls

Agency-Level Controls

Initially, an agency must document, evaluate, and test agency-level controls across the five components of Internal Control:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

Agency-level controls permeate the agency and have a significant impact on how it achieves its objectives relating to the recording of financial transactions, compliance with financial reporting requirements, compliance with laws and regulations, and stewardship over Commonwealth assets. The agency must demonstrate that they have adequately assessed and tested the five components of internal control on an agency level.


There are risk areas unique to each organization at the agency level that should be addressed by additional questions created specifically for each agency.

Once this process has been successfully implemented, the agency does not have to repeat this process each year. However, the agency should refresh and refine the agency-level control evaluation every year considering:

- Any changes to the organization, its management, or functions from prior implementations of ARMICS;
- Enhancements identified internally from prior ARMICS experiences, DOA Quality Assurance Reviews (QARs), APA audits, or other sources;
- Information from the most recent S.W.O.T. (Strengths, Weaknesses, Opportunities, and Threats) analysis; and,
- Best internal control practices from industry, governments, and other agencies.

The agency should implement any of the items above or other enhancements the agency determines it is appropriate to improve the ARMICS process. Additionally, the agency should continue to document, evaluate, assess, and test the internal controls related to agency-level processes and develop a Corrective Action Plan, as needed.

The agency-level control evaluation should be completed every three years, at a minimum.

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Transaction-Level Controls

Transaction-Level Controls

Transaction-level controls are those applicable to significant fiscal processes for each agency. Initially, an agency must:


- Identify its significant fiscal processes using a documented, consistent, and reasonable process;
- Document the significant fiscal processes using tools such as narratives, flowcharts, data diagrams, etc.;
- Assess the risks associated with the significant fiscal processes using tools such as Risk Maps, Heat Maps, and Control Matrices;
- Identify all internal control points in those processes; and
- Evaluate (test) controls over the agency's significant fiscal processes to ensure the controls are functioning as intended and document the testing process and results.

Update and Retest Controls

Once this process has been successfully implemented the agency should update and retest the transaction-level controls every year by completing the following:

- Determine if any organizational changes occurred to require a reevaluation of the fiscal processes determined to be significant for the agency. All new significant fiscal processes should be documented, controls evaluated, and key controls tested;
- Determine if there were any changes to areas identified as significant fiscal processes. Reevaluate the controls for those processes experiencing change, document the process changes, and test the key controls to ensure they function as intended; and,
- For all significant fiscal processes that have not changed since the prior year, retest the key controls to ensure that they are still working.

Processes that were improved as the result of completing corrective actions identified in prior ARMICS reviews should be tested to ensure the new controls have adequately addressed the internal control weakness in the prior year's corrective action plan.

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Corrective Action Plans

Corrective Action Plans

A corrective action plan must be filed when 1) an agency has discovered significant weaknesses in internal control as part of the ARMICS process; 2) an agency is in non-compliance with the ARMICS requirements as a result of a DOA review; or 3) an agency has received a non-compliant Certification Status as the result of the ARMICS Agency Self-Assessment Survey/Questionnaire Certification process (ARMICS Questionnaire).

A corrective action plan must include at a minimum the following elements:


- Summary description of the deficiency in internal control;
- When the deficiency was identified;
- A target date for the completion of corrective action. The date of completion should be within the next fiscal year following the date of the assessment;
- Agency personnel responsible for monitoring progress;
- Indicators or statistics used to gauge the resolution progress; and,
- A quantifiable target or qualitative characteristic that will indicate that the deficiency in internal control has been corrected.

Corrective Action Plan Template and Required format:



Corrective Action
Plan Template.xlsx

Corrective action plans for significant weaknesses must be submitted when completing the annual ARMICS Questionnaire. Corrective action plans must be updated every quarter-end (March 31, June 30, September 30, and December 31) and emailed to ARMICS@doa.virginia.gov. All corrective actions should be implemented no later than the end of the fiscal year following the submission of the corrective action plan. **Please note the required format for Corrective Action Plans. The final corrective action plan filed, indicating all deficiencies have been corrected, must be certified by the agency head.**

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Certification and Reporting


Certification and Reporting

ARMICS provides guidance for establishing and assessing agency internal controls in order to more effectively manage risk and maintain accountability. As in prior years, agency heads will certify to the Comptroller and Auditor of Public Accounts that they have established, maintained, and evaluated their agencies' internal control framework.

Beginning September 30, 2021, the ARMICS annual certification must be completed via the ARMICS Certification System (ACS). Agencies will continue to certify the effectiveness of internal controls as of June 30, 20XX; however, the due date (October 31, 20XX annually) provides agencies additional time to complete the required testing of key internal controls.

The ACS can be found here: [ARMICS Certification System \(ACS\)](#). The comprehensive user's guide can be found here: [ACS User's Guide](#).

Agencies will be required to provide documentation to support performance of ARMICS to meet Compliant certification status. Failure to fully document, assess, and test ARMICS annually will result in a Partially-Compliant or Non-Compliant certification status. Sample certification statements are included as an appendix following this CAPP Topic. Appendix C provides an example of the three reporting statuses, which are automatically populated after completion of the ARMICS Questionnaire.

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Service Provider Agency

Service Provider Agency


An agency (Primary Agency) may use another agency (Service Provider Agency) to perform **significant fiscal processes** for the primary agency. In these instances, the primary agency must have adequate interaction with the service provider agency to gain an appropriate understanding of the service provider agency's control environment. For example, the Department of Accounts serves as the service provider agency for several primary agencies.

In order to incorporate these service provider situations into the certification, DOA has created a "Service Provider Agency Clause" in Appendix A following this CAPP Topic.

The primary agency must list the significant fiscal processes performed by a service provider agency on this form. Then, after obtaining assurances from the service provider agency regarding the state of internal control applicable to those processes, the primary agency must select and insert the appropriate control assessment option. This form has three options available based on the control environment of the service provider agency.

NOTICE: Primary agencies are cautioned to ensure the agreements with service provider agencies clearly delineate the processes, procedures, and controls assigned to each party of the agreement. Significant interactions between the primary agency and service provider agency should occur to ensure the primary agency is gaining the full value of the service provider agency's entire control environment for all fiscal processes. The agreements usually take the form of a Memorandum of Understanding (MOU). All service arrangement agreements should be updated at least annually and more frequently in the event a significant change occurs. In all instances, the service agreement must ensure both parties fully understand their respective responsibilities under the MOU.

The certifying agency must submit the service provider agency clause (if applicable) to DOA via the ACS when completing the annual ARMICS Agency Questionnaire.

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Third-Party Providers

Third-Party Providers

Agencies may also use “Third-Party Providers” outside of the state to perform **significant fiscal processes** for the agency. In these instances, the agency must have adequate interaction with the service provider to gain an appropriate understanding of the service provider’s control environment. Agencies must maintain oversight over third-party service providers. The Commonwealth must have assurance over outsourced operations.

In order to incorporate these third-party service provider situations into the certification, DOA has created a “Third-Party Provider Clause” in Appendix B following this CAPP Topic.

The agency must list the significant functions or fiscal processes performed by a service provider on this form. Then, after obtaining assurances from the service provider regarding the state of internal control applicable to those processes, the agency must select and insert the appropriate control assessment option. The agency must also state what type of assurance was received from the service provider. This form has three options available based on the control environment of the service provider.


NOTICE: Agencies are cautioned to ensure the agreements with service providers clearly delineate the processes, procedures, and controls assigned to each party of the agreement. Significant interactions between the agency and service provider should occur to ensure the agency is gaining the full value of the service provider’s entire control environment for all fiscal processes and outsourced functions. All service arrangement agreements should be updated at least annually and more frequently in the event a significant change occurs. In all instances, the service agreement must ensure both parties fully understand their respective responsibilities.

The certifying agency must submit the Third-Party Provider Clause (if applicable) to DOA via the ACS when completing the annual ARMICS Questionnaire.

Types of Assurance

Assurance over outsourced operations and processes can come in several forms. Historically, many organizations relied on Statements on Auditing Standards (SAS) 70 reports. However, SAS 70 reports were replaced with Service Organization Control (SOC) reports. In specialized situations, other forms of assurance may be appropriate.

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Third-Party Providers, Continued

Service Organization Control (SOC) Reports

The following is a description of the different types of SOC reports and their use from the AICPA website:

SOC 1 Report – Report on Controls at a Service Organization Relevant to User Entities’ Internal Control over Financial Reporting

These reports, prepared in accordance with AT-C section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting*, are specifically intended to meet the needs of entities that use service organizations (user entities) and the CPAs that audit the user entities’ financial statements (user auditors), in evaluating the effect of the controls at the service organization on the user entities’ financial statements. There are two types of reports for these engagements: Type 2 - report on the fairness of the presentation of management’s description of the service organization’s system and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives included in the description throughout a specified period. Type 1 – report on the fairness of the presentation of management’s description of the service organization’s system and the suitability of the design of the controls to achieve the related control objectives included in the description as of a specified date.

Use of these reports is restricted to the management of the service organization, user entities, and user auditors.


SOC 2 Report— Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality or Privacy

These reports are intended to meet the needs of a broad range of users that need detailed information and assurance about the controls at a service organization relevant to security, availability, and processing integrity of the systems the service organization uses to process users’ data and the confidentiality and privacy of the information processed by these systems. These reports can play an important role in: 1) Oversight of the organization; 2) Vendor management programs; 3) Internal corporate governance and risk management processes; 4) Regulatory oversight. Similar to a SOC 1 report, there are two types of reports: A type 2 report on management’s description of a service organization’s system and the suitability of the design and operating effectiveness of controls; and a type 1 report on management’s description of a service organization’s system and the suitability of the design of controls. Use of these reports are restricted.

SOC 3 Report— SOC for Service Organizations: Trust Services Criteria for General Use Report

These reports are designed to meet the needs of users who need assurance about the controls at a service organization relevant to security, availability, processing integrity confidentiality, or privacy, but do not have the need for or the knowledge necessary to make effective use of a SOC 2 Report. Because they are general use reports, SOC 3 reports can be freely distributed.

Most agencies would use an SOC 2 or SOC 3 report. See [SOC for Service Organizations: Information for Service Organizations](#) for a more information.

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ARMICS Certification Process

ARMICS Certification

Effective FY 2023, ARMICS Certifications are due by October 31, annually.

Effective FY 2021, ARMICS Certifications will only be accepted at DOA via the ARMICS Certification System. Questions about the automated certification system, questionnaire, or the certification process can be directed to armics@doa.virginia.gov.


The Agency Head and Fiscal Officer, as listed on the agency's Authorized Signatories Form, are responsible for certifying ARMICS for the agency/institution.

ARMICS Certification System (ACS)

The ARMICS Certification System can be found at this link: [ARMICS Certification System \(ACS\)](#).

ACS User's Guide

The ARMICS Certification System User's Guide can be found at this link: [ACS User's Guide](#).

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Training

Mandatory Training

Mandatory ARMICS training is available through the Commonwealth of Virginia’s Learning Center (COVLC). To access the training through COVLC, please visit this link: <https://covlc.virginia.gov/Default.aspx>, create an account or login with your current credentials, and then search for “ARMICS.” There are separate training modules for Fiscal Officers and Agency Heads. *For assistance with COVLC, please contact your agency COVLC administrator.*

Fiscal Officers and Agency Heads must have completed the applicable training one time to be able to certify annually that the training has been completed. New Fiscal Officers and Agency Heads must complete the applicable ARMICS training prior to certifying your agency’s ARMICS completion.

Although the training must be taken only once, an annual refresher is **strongly recommended**.

ARMICS training is not mandatory for all managers and staff; however, DOA recommends that all employees who ensure accurate recording and reporting of financial transactions, compliance with laws and regulations, and stewardship over the Commonwealth’s assets, take the Fiscal Officer training.

Records Retention

Records Retention

ARMICS documentation, including testing workpapers, must be maintained on file for three years after successful completion of the ARMICS assessment. If a corrective action plan is required for a particular year, ARMICS documentation must be maintained on file until three years after the successfully completion of the corrective action plan.

For further guidance, see CAPP Topic No. 21005, *Records Retention and Disposition*.


DOA Contact

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Appendix A: Service Provider Agency Clause

This appendix contains sample certifications for agency signature. If any special circumstances arise, the agency head should modify the certification accordingly. The Agency Head and Fiscal Officer who sign the certification must be the same persons whose names and signatures appear as such on the *Authorized Signatories* form submitted to DOA.

Service Provider Agency Clause

The (Primary Agency Name) utilizes (Service Provider Agency Name) as a service provider for the following fiscal processes that are significant to (Primary Agency Name):

_____	_____
_____	_____
_____	_____

We have received assurance from (Service Provider Agency Name) that they have adequately assessed the effectiveness of their internal control in accordance with the *Agency Risk Management and Internal Control Standards* issued by the Office of the Comptroller as applicable to the processes used to provide services to (Primary Agency Name). Insert the appropriate paragraph from the following:

Based on the results of (Service Provider Agency's Name) internal control assessment in accordance with ARMICS,


no significant weakness was found in the design or operation of the internal controls applicable to the processes or services conducted on behalf of (Primary Agency Name).

OR

no significant weakness was found in the design or operation of the internal controls applicable to the processes or services conducted on behalf of (Primary Agency Name). However, other (non-significant) internal control weaknesses were identified and (Service Provider Agency's Name) has provided assurance to us that they will address these minor weaknesses.

OR

significant weakness was found in the design or operation of the internal controls applicable to the processes or services conducted on behalf of (Primary Agency Name). (Service Provider Agency's Name) has provided us with a list of these weaknesses and a copy of their Corrective Action Plan.

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Appendix B: Third-Party Provider Clause

This appendix contains sample certifications for agency signature. If any special circumstances arise, the agency head should modify the certification accordingly. The Agency Head and Fiscal Officer who sign the certification must be the same persons whose names and signatures appear as such on the *Authorized Signatories* form submitted to DOA.

Third-Party Provider Clause

The (Agency Name) utilizes (Third-Party Provider Name) as a service provider for the following processes that are significant to (Agency Name):

We have received assurance from (Third-Party Provider Name) that they have adequately assessed the effectiveness of their internal control in accordance with the AICPA [2017 Trust Services Criteria](#) or SSAE No. 18 as applicable to the processes used to provide services to (Agency Name). Insert the appropriate paragraph from the following:

Based on the results of (Third-Party Provider Name) internal control assessment contained in the Service Organization Control (SOC) report, [Insert type of SOC report]


no significant weakness was found in the design or operation of the internal controls applicable to the processes or services conducted on behalf of (Agency Name).

OR

no significant weakness was found in the design or operation of the internal controls applicable to the processes or services conducted on behalf of (Agency Name). However, other (non-significant) internal control weaknesses were identified and (Third-Party Provider Name) has provided assurance to us that they will address these minor weaknesses.

OR


significant weakness was found in the design or operation of the internal controls applicable to the processes or services conducted on behalf of (Agency Name). (Third-Party Provider Name) has provided us with a list of these weaknesses and a copy of their Corrective Action Plan.

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Appendix C: Certification Samples

COMPLIANT WITH ARMICS STANDARDS

Office of the Comptroller	Agency 151 - ARMICS Certification - FY 2023
ARMICS SELF-ASSESSMENT CERTIFICATION COMPLIANT WITH ARMICS STANDARDS	
<p>Agency Number: 151</p> <p>Agency Name: DEPARTMENT OF ACCOUNTS</p> <p>Our agency's Management is responsible and accountable for:</p> <ol style="list-style-type: none"> 1. The integrity and objectivity of the financial transactions and other information provided to the State Comptroller; providing reasonable assurance, the data provided for inclusion in the Commonwealth's Annual Comprehensive Financial Report (ACFR) are accurate in all material respects; and that all disclosures necessary to obtain a thorough understanding of the Agency's financial activities have been included. 2. Providing reasonable assurance that internal control exists over the recording of financial transactions in the Commonwealth's General Ledger; compliance with the agency's financial reporting requirements; compliance with applicable laws and regulations; and stewardship over the Commonwealth's assets. 3. Establishing and maintaining an effective system of internal control; and completion of its control assessment of the agency-level risks and assessment of significant fiscal processes at the transaction level in accordance with Agency Management Internal Control Standards (ARMICS) and CAPP Topic 10305, Internal Control. <p>Based upon the results of our FY 2023 ARMICS Self-Assessment, we agree that we have fully completed an adequate assessment of internal control to reach a conclusion on the control environment at our agency. We agree that we are compliant with ARMICS in the following areas:</p> <p>Compliant Items</p> <ul style="list-style-type: none"> • Developed a Code of Ethics. • Documented/Tested/Assessed key elements of Control Environment. • Conducted/Documented an Agency-Level Risk Assessment. • Conducted/Documented Risk Assessment of each Agency-Level Fiscal Process. • Documented/Tested/Assessed - Agency-Level Control Activities. • Identified/Documented all Significant Agency Fiscal Processes. • Assessed and tested all Significant Agency Fiscal Processes and the operation of their associated Control Actives at the Transaction-Level. • Documented/Tested how the agency gathers, uses and disseminates information. • Documented/Tested and assessed the effectiveness of the agency's monitoring activities. • Agency CAN provide reasonable assurance that data provided in the ACFR are accurate in all material respects and all disclosures have been included to obtain an understanding of the agency's financial activities. • Agency CAN provide reasonable assurance that internal control exists over recording of financial transactions in the Commonwealth's General Ledger, compliance with financial reporting requirements, compliance with applicable laws and regulations. • Complied with regulation 2 CFR § 200.332 Pass-through Entity Responsibilities. • Agency maintained adequate interaction with Service Provider Agency and received written assurance from "each" Service Provider Agency regarding the state of internal control. • Agency maintained adequate interaction and oversight over third-party service providers; and obtained written assurances (SOC Reports) from the service provider regarding the state of internal control. • Agency's Fiscal Officer has completed the mandatory ARMICS Training. <p>Our Agency Head and Fiscal Officer have reviewed this Certification, are in agreement with the agency's FY</p>	

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PARTIALLY-COMPLIANT WITH ARMICS STANDARDS

Office of the Comptroller

Agency 151 - ARMICS Certification - FY 2023

ARMICS SELF-ASSESSMENT CERTIFICATION PARTIALLY-COMPLIANT WITH ARMICS STANDARDS

Agency Number: 151

Agency Name: DEPARTMENT OF ACCOUNTS

Our agency's Management is responsible and accountable for:

1. The integrity and objectivity of the financial transactions and other information provided to the State Comptroller; providing reasonable assurance, the data provided for inclusion in the Commonwealth's Annual Comprehensive Financial Report (ACFR) are accurate in all material respects; and that all disclosures necessary to obtain a thorough understanding of the Agency's financial activities have been included.
2. Providing reasonable assurance that internal control exists over the recording of financial transactions in the Commonwealth's General Ledger; compliance with the agency's financial reporting requirements; compliance with applicable laws and regulations; and stewardship over the Commonwealth's assets.
3. Establishing and maintaining an effective system of internal control; and completion of its control assessment of the agency-level risks and assessment of significant fiscal processes at the transaction level in accordance with Agency Management Internal Control Standards (ARMICS) and CAPP Topic 10305, Internal Control.

Based upon the results of our FY 2023 ARMICS Self-Assessment, we agree we have identified Moderate Risks to our Agency in the following areas, and have submitted the *List of Insignificant Weaknesses* and OR *Significant Weaknesses and CAP* with this certification; and will continue to take appropriate action until the weaknesses are resolved. Our agency agrees it has not completed or fully complied with the following:


Partially-Compliant Items

- Based on our assessment of Agency-Level and Transaction Level Control Activities we have identified "Significant Weaknesses."

However, our agency has complied with ARMICS and CAPP Topic 10305, Internal Controls in the following areas:

Compliant Items

- Developed a Code of Ethics.
- Documented/Tested/Assessed key elements of Control Environment.
- Conducted/Documented an Agency-Level Risk Assessment.
- Conducted/Documented Risk Assessment of each Agency-Level Fiscal Process.
- Assessed and tested all Significant Agency Fiscal Processes and the operation of their associated Control Actives at the Transaction-Level.
- Documented/Tested how the agency gathers, uses and disseminates information.
- Documented/Tested and assessed the effectiveness of the agency's monitoring activities.
- Agency CAN provide reasonable assurance that data provided in the ACFR are accurate in all material respects and all disclosures have been included to obtain an understanding of the agency's financial activities.
- Agency CAN provide reasonable assurance that internal control exists over recording of financial transactions in the Commonwealth's General Ledger, compliance with financial reporting requirements, compliance with applicable laws and regulations.
- Complied with regulation 2 CFR § 200.332 Pass-through Entity Responsibilities.
- Agency maintained adequate interaction with Service Provider Agency and received written assurance from "each" Service Provider Agency regarding the state of internal control.

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NON-COMPLIANT WITH ARMICS STANDARDS

Office of the Comptroller	Agency 151 - ARMICS Certification - FY 2023
ARMICS SELF-ASSESSMENT CERTIFICATION NON-COMPLIANT WITH ARMICS STANDARDS	
Agency Number: 151 Agency Name: DEPARTMENT OF ACCOUNTS Our agency's Management is responsible and accountable for: <ol style="list-style-type: none"> 1. The integrity and objectivity of the financial transactions and other information provided to the State Comptroller; providing reasonable assurance, the data provided for inclusion in the Commonwealth's Annual Comprehensive Financial Report (ACFR) are accurate in all material respects; and that all disclosures necessary to obtain a thorough understanding of the Agency's financial activities have been included. 2. Providing reasonable assurance that internal control exists over the recording of financial transactions in the Commonwealth's General Ledger; compliance with the agency's financial reporting requirements; compliance with applicable laws and regulations; and stewardship over the Commonwealth's assets. 3. Establishing and maintaining an effective system of internal control; and completion of its control assessment of the agency-level risks and assessment of significant fiscal processes at the transaction level in accordance with Agency Management Internal Control Standards (ARMICS) and CAPP Topic 10305, Internal Control. 	
Based upon the results of our FY 2023 ARMICS Self-Evaluation, we agree that <u>we are NOT in compliance with ARMICS Standards</u> in the following areas, have uploaded the required Corrective Action Plan with this certification, and will provide a quarterly Corrective Action Plan progress update to DOA each quarter-end until these weaknesses are resolved and risks mitigated. Our agency agrees it <u>has not completed or complied with the following</u> :	
Non-Compliant Items <ul style="list-style-type: none"> • Agency management has not complied with regulation 2 CFR § 200.332 Pass-through Entity Responsibilities by providing the required information to the subrecipient of this award. • Agency management has not complied with regulation 2 CFR § 200.332 Pass-through Entity Responsibilities by monitoring the activities of the subrecipient as necessary to ensure that the subaward <ol style="list-style-type: none"> 1. is used for authorized purposes, 2. is in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, including but not limited to verifying the status of contractors/vendors and determining how to treat suspended/debarred subrecipients; and 3. performance goals are achieved. • Agency management has not complied with regulation 2 CFR § 200.332 Pass-through Entity Responsibilities by assessing and evaluating the risks of non-compliance by the subrecipient. • Agency management has not complied with regulation 2 CFR § 200.332 Pass-through Entity Responsibilities by ensuring that the subrecipient had an audit performed during the fiscal year in which \$750,000 or more of the Federal awards was expended. 	
However, our agency has complied with ARMICS and CAPP Topic 10305, Internal Controls in the following areas:	
Compliant Items <ul style="list-style-type: none"> • Developed a Code of Ethics. • Documented/Tested/Assessed key elements of Control Environment. • Conducted/Documented an Agency-Level Risk Assessment. 	