Office of Financial Services

1210 Internal Financial Controls

2025-05-22

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		Revised:	09/15/2023
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The policy of the Georgia 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.

Authority

Official Code of Georgia Annotated, O.C.G.A § 49-2-1, DHS created effective July 1, 2009.

References

- The Georgia State Accounting Office guidance on Internal Controls
- The US Government Accountability Office (GAO) Green Book

Applicability

All divisions and offices of the Georgia Department of Human Services.

Definitions

None

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.

History

None

Evaluation

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