

# Department of Food and Agriculture

## *Findings on Compliance with Rules and Regulations*

### **Finding Number 4: Department Did Not Certify that Internal Control Plan was Updated**

The Department of Food and Agriculture (Department) has not submitted a fiscal year 1998 internal control questionnaire (ICQ). The ICQ contains a certification that the Department has completed its annual review and update, where necessary, of its internal control plan to comply with Mass. General Laws, Chapter 647.

Chapter 647 requires that the Department document its internal control systems to include:

" (1) Internal control procedures, (2) internal control accountability systems, and (3) identification of the operating cycles. Documentation of the Department's internal control systems should appear in management directives, administrative policy, and accounting policies, procedures and manuals. "

Chapter 647 also details the important elements of an effective system of controls as a guide for the Department to consider when completing its plan. Chapter 647 also stipulates that the Department designate an individual whose responsibilities include ensuring that the Department has written documentation of its internal accounting and administrative control systems on file and, at least annually, evaluate and implement any changes deemed necessary to maintain the integrity and effectiveness of the systems. OMB Circular A-133, (Revised 1997), *Audits of States, Local Governments, and Non-Profit Organizations*, notes that the control systems should be written. Prior to the revision, a system was required but there was no specific language that it be written.

There was no written evidence that the Department's internal control plan is in compliance with Chapter 647 without the annually submitted ICQ.

#### **Recommendation:**

The Department should submit its ICQ to certify compliance with Chapter 647.

#### **Department corrective action plan:**

The Department's internal control questionnaire will be completed no later than the end of January 1999.

Responsible individual: Virginia Richard, Director of Administration

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