

Policy and Procedure 3-1

Maintenance of Adequate Internal Controls

Issued By: Robert W. Farrell, State Forester

Effective Date: May 5, 2020

Codes/Mandates: Code of Virginia [§2.2-800](#) Department of Accounts created; appointment of Comptroller; oath
Code of Virginia [§2.2-803](#) Financial accounting and control

References: [DOA Internal Control CAPP Topic 10305](#); Office of the Comptroller Agency Risk Management and Internal Control Standards (ARMICS)
[VDOF Policy and Procedures 8-9 Code of Ethics](#)

Forms: N/A

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PURPOSE

To promulgate general guidance regarding agency compliance with the Commonwealth’s accounting policies and procedures on internal controls.

POLICY

The Virginia Department of Forestry shall seek to ensure the continued maintenance of adequate, reasonable and cost-effective internal controls that will safeguard agency assets; provide reasonable assurance on the proper recording of financial transactions, and ensure that mandated and discretionary agency programs are controlled adequately in order to comply with applicable state, federal and agency regulations, policies, procedures, goals and objectives.

DEFINITIONS

“Agency” and “VDOF” means the Virginia Department of Forestry.

“Commonwealth” means the Commonwealth of Virginia.

PROCEDURES

- ◆ The responsibility for the establishment and maintenance of sound internal control rests with agency management. These internal controls will take into consideration the requirements disseminated by central agencies in the form of policies and procedures, and will adhere to the larger controls built into central statewide systems.
- ◆ The agency’s internal controls include not only the financial controls themselves but they also encompass the control environment that is fostered and promoted by the state forester, deputy state forester, chief of administration, chief of operations and other members of the agency’s senior management team.

- ◆ The agency shall continually review internal control standards to validate their continued relevance and ensure compliance with their intent. Any changes will be reflected in the appropriate policies and procedures. The state forester shall ensure and certify that applicable internal control assessments are completed on an annual basis.
- ◆ VDOF employees shall be surveyed for their opinion of the controls implemented by the agency.
- ◆ VDOF employees may report suspected improprieties through the chain of command or directly to the Commonwealth of Virginia's Fraud and Abuse Hotline at 1-800-723-1615.
- ◆ The chief of administration, in consultation with the director of finance and the budget officer, is responsible for the establishment and implementation of adequate internal controls.

AUTHORITY

This policy and procedure is issued by the Virginia state forester.

INTERPRETATION

The chief of administration is responsible for the interpretation of this policy and procedure.

APPROVAL

I certify that this policy and procedure is approved and ready for publication.

Fernanda Crandol

Director of Finance Name (Print)

Director of Finance Signature

John Colligan

Chief of Administration Name (Print)

Chief of Administration Signature