

SAM—AUDITING OF STATE AGENCIES

INTERNAL AUDIT ORGANIZATIONS

20030

(Revised 09/13)

Many state agencies have internal audit organizations. These organizations assist management in finding and correcting problems in financial operations, perform special operational reviews and fraud investigations, and review internal control. Internal control reviews help management fulfill its responsibilities under the [Financial Integrity and State Manager's Accountability Act](#). See SAM sections 20050 and 20060