Kansas
Department of Administration

2027 State of Kansas Agency Internal Control Self-Assessment

October 19, 2026

Office of Accounts and Reports
Statewide Consolidated Reporting, Controls, and Collections
Internal Controls & Compliance Team



What are Internal Controls?



Internal Controls are Common Sense

The questions in this assessment are designed to encourage thoughtful reflection on your agency's **unique operating environment** and the importance of maintaining strong internal controls. Effective internal controls provide numerous benefits, including:

- Reducing and preventing errors
- Ensuring issues are identified and addressed promptly
- Protecting employees, assets, and resources
- Promoting appropriate checks and balances
- Supporting more efficient and effective audits
- Encouraging optimal use of available resources

Internal control is not limited to written policies, manuals, or forms—it is fundamentally about **people**. Everyone within the agency, at every level, plays an essential role in establishing and maintaining a strong control environment



The **State Agency Internal Control Self-Assessment** is designed to guide agencies through a structured review of key components of internal control, associated risks, and operating effectiveness. It also provides tools to promote consistency and strengthen internal control practices across all agency operations.

The **Department of Administration, Office of Accounts and Reports (OAR)** will use the results of each agency's internal control assessment—along with information from the **Delegated Audit Program**, **Statewide Single Audit Report**, **Annual Comprehensive Financial Report (ACFR)**, and other ongoing risk monitoring mechanisms—to develop a comprehensive **statewide risk assessment and agency risk ranking**. This process supports coordinated oversight, accountability, and continuous improvement across all state agencies.



- Completion of the questionnaire should involve input from key personnel within fiscal, human resources, procurement, IT, and program management areas to ensure responses are accurate and representative of the agency's overall operations.
- Agency Department or Accounting Function Sections
  - Procurement or Purchasing
  - Purchase Card Coordinator
  - Accounts Payable – Invoice Processing
  - Payroll – Human Resources
  - Accounts Receivables & Cash Receipts
  - Cash Management
  - External Bank Accounts
  - Capital Assets
  - Grants Administration – State and Federal
  - Budget Administration
  - General Elements of Internal Controls – All appropriate staff

- **Review the Assessment:** The FY2027 Agency Internal Control Self-Assessment consists of 184 questions, organized by agency department sections.
- **Access Questions:** The assessment questions, provided in a review format, are available on the website: Internal Controls Framework for Kansas | Kansas Department of Administration.
- **Assign Staff:** Identify the appropriate team or departmental staff to ensure accurate and complete responses.
- **Completion Requirement:** The assessment should be completed in a single session using the Microsoft Forms link provided. One assessment per agency.
- **Due Date: Friday, November 20, 2026.**



Questions or additional information on the Agency Internal Control Self-Assessment Results

Please contact Internal Controls and Compliance Team

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