



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Financial Officers
Vice Chancellors
Business Managers

From: Nels C. Roseland, State Controller *Nels C. Roseland*

Date: May 28, 2025

Subject: FY2025 Internal Control Certification

North Carolina General Statute §143D-7 provides that “Each principal executive officer and each principal fiscal officer shall annually certify, in a manner prescribed by the State Controller, that the agency has in place a proper system of internal control.” Annual certifications must be supported by, and consistent with the results of the agency’s annual evaluation of internal control.

To comply with G.S. §143D-7 requirements, please complete the attached [Letter of Certification](#) on your agency’s letterhead and return it to the Office of the State Controller by **July 31, 2025**.

The signed Letter of Certification should be sent to the OSC Audit, Risk, and Compliance Services by email at OSC.EAGLE.Team@ncosc.gov or uploaded to the [EAGLE SharePoint site](#). If uploaded to the site, please save the certification letter in the following format: “Entity Name_ICC_FY2025.”

We appreciate your continued efforts to ensure accountability in government through the implementation of a strong and effective system of internal control. If you have any questions regarding the certification form or certification process, please direct them to Audit, Risk, and Compliance Services Division at (919) 707-0795 or by email at OSC.EAGLE.Team@ncosc.gov.