

What is the Green Book?

Important facts and concepts related to the Green Book and internal control

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What is internal control?

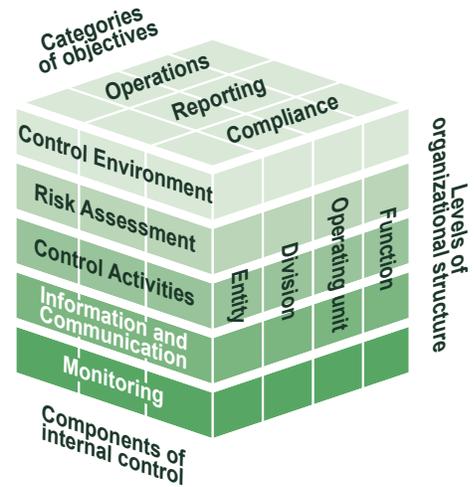
Internal control is a process that helps an entity achieve its objectives. It is the first line of defense in safeguarding public resources.



Standards for Internal Control in the Federal Government, known as the Green Book, is the document that sets internal control standards for federal entities.

How is internal control organized?

Standards for Internal Control in the Federal Government (the Green Book) is organized by the five components of internal control, and apply to staff at all organizational levels and to an entity's operations, reporting, and compliance objectives.

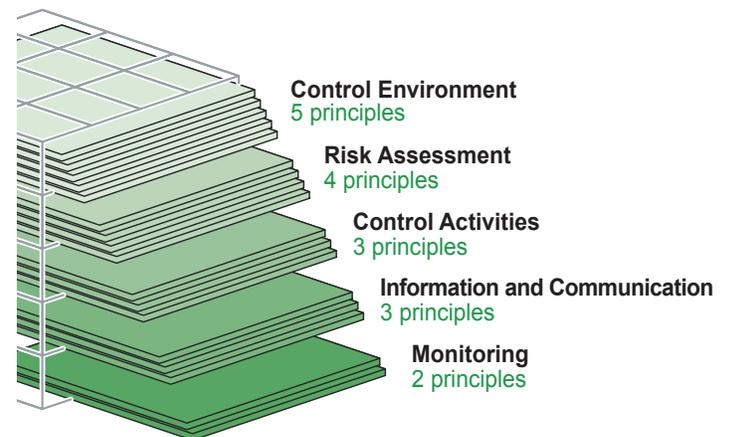


How does internal control work?

Internal control helps an entity



What makes up the 5 components?



Who would use the Green Book?

Here are some of the people who use it

-  Someone who manages programs for federal, state, or local government
-  Someone conducting a performance audit or a financial audit
-  Someone responsible for making sure that personnel follow policies and procedures related to any and all job responsibilities

Principles

Each of the five components contains several principles. Principles are the requirements of each component.

Attributes

Each principle has important characteristics, called attributes, which explain principles in greater detail.