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From: Feukam, Adelaide A - [Redacted]
Sent: Thursday, October 24, 2013 5:20 PM
To: GreenBook
Cc: [Redacted]
Subject: Comments on 2013 Exposure Draft on Standards for Internal Control in the Federal Government

To whom it may concern,

During my 10 years of experience in the private sector, I have participated in many working groups with the purpose of clarifying and updating accounting and auditing policies and procedures.

I have reviewed the 2013 Exposure Draft and I find it very understandable. While working for the Federal Government, I have realized that key personnel involved in financial operations have less or no idea of what internal controls (i.e. Check of financial data entry at the front-end, report reconciliation at the back-end, segregation of duties) mean, and its critical importance in financial reporting.

I would suggest to add a mandatory annual training for internal controls as part of "Information and Communication", the forth aspect of the five components of the COSO Integrated Framework. This training does not need to be sophisticated, it could be provided by the manager of the financial cycle/process. This would mean that financial management managers should be adequately trained on basic internal controls as well.

Thank you for this opportunity to voice my opinion.

Adelaide A. Feukam, Auditor
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