

§ 143D-3. Definitions.

The following definitions apply in this Chapter:

- (1) Internal control. – An integral process, effected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.
- (2) Principal executive officer. – Executive head of a State agency.
- (3) Principal fiscal officer. – Chief fiscal officer of a State agency.
- (4) State agency. – Any department, institution, board, commission, committee, division, bureau, officer, official, or any other entity for which the State has oversight responsibility, including, but not limited to, any university, mental or specialty hospital, community college, or clerk of court. (2007-520, s. 1.)