

Top 10 Suggestions for Internal Controls



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1. Set a strong example for the expectation of ethical behavior, compliance with laws/policies, and communicate your expectations routinely to your unit's personnel.
2. Never sign something you don't understand.
3. Limit signature authority and don't let anyone sign your name (an employee should sign their own name). Never use a signature stamp.
4. If something doesn't make sense, ask questions about it until you understand. Pay attention to what your employees are doing.
5. Be familiar with University policies and procedures. Be willing to call and ask questions.
6. Consider unique risks your unit may have (i.e. cash collections, contracts and grants, etc.) and ensure additional oversight is provided.
7. Ensure accounts are reconciled monthly and review this reconciliation for any unusual transactions. (This should include a review of payroll and leave reports.)
8. Don't let one employee have complete control of any process.
9. Keep offices and labs locked to protect property, data, and other resources. (Remember to shred paper documents with identifying information.)
10. Ensure University assets are used for University business (Follow acceptable use policy).