

INTERNAL CONTROLS NEWSLETTER

DEPARTMENT OF STATE

OFFICE OF INTERNAL AUDIT

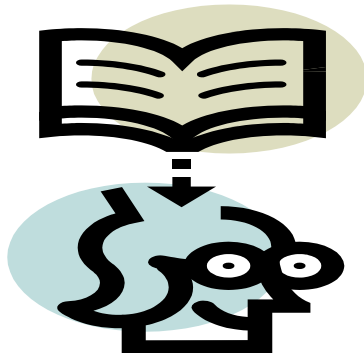
ISSUE NO. 2

AVOID THIS AUDIT FINDING!

Undocumented Policies and Procedures

Almost all Internal Control Reviews (these are the self-assessments done for the Internal Control Officer, Judy Kenny) indicate programs have written policies and procedures. While all programs certainly have policies and procedures, they might not be adequately documented that is, WRITTEN DOWN.

Next time you complete an Internal Control Review please LOOK at your written policies and procedures. Before indicating you have written policies and procedures consider if they are current and complete.



PROCEDURES THAT ARE IN YOUR HEAD NEED TO BE IN WRITING!

Definitions:

Policy - the guiding principle that sets direction

Procedures - set of instructions to accomplish end result

TOP FIVE REASONS TO WRITE PROCEDURES

1. INCREASE CONSISTENCY
2. DECREASE ERRORS
3. DECREASE TRAINING TIME
4. RETAIN AND TRANSFER KNOWLEDGE
5. COMPLY WITH THE NYS INTERNAL CONTROL ACT!



HOW DO I START?

ASK STAFF TO WRITE DOWN EVERY STEP THEY TAKE TO COMPLETE A TASK. HAVE OTHERS REVIEW FOR ACCURACY, COMPLETENESS AND CLARITY.

If you have any questions or comments, please contact: Diane Christensen, Director of Internal Audit, (518) 474-3772 e-mail: diane.christensen@dos.state.ny.us