



10 Way you can Strengthen Internal Controls in the Office

Maintaining strong internal controls is essential to ensuring the integrity, security, and efficiency of our operations. To enhance internal control practices, please review and consider implementing the following **Internal Control Best Practices** in your daily work:

1. Ensure Duties Are Segregated

No single employee should control multiple phases of a transaction. Segregating duties helps prevent errors and fraud by requiring multiple individuals to complete different parts of a process.

2. Develop Adequate Physical Control of Assets

Safeguard cash, inventory, and equipment to prevent loss or unauthorized use. These assets should be periodically counted and compared with control records.

3. Identify Risks in Your Office

Analyze potential risks by asking:

- What could go wrong?
- Where are we most vulnerable?
- How could someone bypass our internal controls?

4. Correct Errors Promptly

Mistakes happen, but they should be corrected immediately and reported to the appropriate management level to maintain accuracy and accountability.

5. Develop Written Policies and Procedures

A documented procedures manual provides consistency, training, and guidance for staff. Clear policies ensure that processes are followed uniformly across the office.

6. Perform Reconciliations Regularly

Monthly reconciliations of funds and accounts help identify and correct discrepancies. A secondary reviewer should verify and sign off on all reconciliations.

7. Review and Approve Transactions

An independent review process ensures accuracy, reduces errors, and provides oversight for significant transactions. Reviews should be documented for accountability.

8. Maintain Adequate Supporting Documentation

"If it isn't documented, it didn't happen."

Proper documentation verifies that controls and processes are followed correctly and helps during audits or reviews.

9. Provide Adequate Staff Training

Regular training ensures employees understand and comply with evolving business processes, technology, and regulations. Training should be ongoing and assessed periodically.

10. Perform a Self-Evaluation of Internal Controls

Doing something simply because *"this is the way we've always done it"* is not a justifiable reason for performing a job function.

Conducting a walk-through of internal processes helps identify weaknesses before they become issues. This proactive approach enhances operational efficiency and ensures that every task is performed with a clear, reasonable, and justifiable purpose."

By implementing these practices, the County strengthens its ability to safeguard assets, maintain compliance, and improve operational efficiency.