

**“Internal Controls at the University (including Small Unit Challenges)”
Training Presentation
2009 Business Leadership Conference**

Summary of the common challenges and suggestions.

Challenge: Dealing with Inconsistent Controls or Policy Interpretation between your unit and another unit

Possible Solutions:

- Use Policy owners or experts to “verify” policy understanding and interpretation
- Conduct unit awareness training/seminars on typical topics of concern
 - Sessions can be conducted for Heads of units within a College or faculty within a unit
 - Can invite or include employees from policy units or functions areas (e.g., UPAY, OBFS, Office of University Audits)
 - Notify policy units or function area of units where faculty have indicated a difference in policy interpretation so the policy can be clarified and applied consistently between units. (example: UPAY is notified and UPAY staff may call other unit to clarify or watch for such differences in reviews).

Challenge: Lack of Resources

Possible Solutions:

- Conduct a risk assessment analysis of the functions your conducting
 - Brainstorm to identify what’s taking so much time and provide little value
 - Re-target the time and people to higher risk areas
- Share Resources with another department or units within your college
- Identify areas that are typical breakdowns or inefficiencies in the high risk areas that are taking so much time (e.g., responding to travel vouchers returned and clearing errors on them) and identify how to fix the root cause (e.g., training for those preparing the vouchers, quick reviews prior to submission)

Challenge: Knowledge within your team does not include items that are typical “once-a-year” type transactions

Possible Solutions:

- Call technical experts (e.g., HR, Payroll, OBFS) and explain that you don’t have the experience, don’t typically handle this transactions, and ask for help
- Use someone else in another unit or your college for specific types of transactions
- Create cheat sheets after going through transactions once
- Start regular reviews of policies – pick a new “area” each month and review the policies

Challenge: Do not have enough people for adequate segregation of duties

Possible Solutions:

- Perform the cross training necessary, but control the access through system security until absolutely needed
- Spend some resources on better reporting – use reporting as a mitigating control (the person(s) reviewing the reports of transactions by specific people and/or units provide the independence)
- Use the one person that can be independent to perform the reconciliations – keep the segregation completely in the reconciliation phase
- Involve your unit head to create an extra eye in key areas
- Find another department or unit that is in the same situation and for which you can switch some functions for segregation

Challenge: Overwhelming policies and communications

Possible Solution:

- Read the newsletters that give you the quick tips
- Create a network of colleagues and “assign” certain types of business cycles to each colleague; keep each other updated at a monthly lunch
- Ask for specific training from the policy owners (e.g., UPAY, P-Card, OBFS, Office of University Audits)
 - Business folks
 - Unit Heads

Challenge: Individuals using resources that seems above “expectations”

Possible Solution:

- Set agenda to formally communicate expectations
- Find out the “why” for the spending – perhaps there is a reason that your not aware of
- Get Head to discuss Tone at the Top concepts with staff and use examples to reinforce those concepts
- Use the concepts of Tone at the Top to bring up an issue (e.g., discuss purchases that might be questionable using what others will say or ask if they see this)
- Use outside policy owners or process experts (i.e., say let me look into it and check with x policy owner; respond with what policy owner has said)
 - Document

Question: How do we control use of technology resources (e.g., Facebook)

Possible Solution:

- Determine the usage of the technology and the risks involved which can vary and will impact the response
 - Communication tool only
 - Sharing protected information (e.g., student info, employee info)
- Determine if additional policies or procedures need to be established for your unit (i.e., additional restrictions on access to internet during lunches due to location/perception)
- Utilize CITES – Mike Corn as a resource on resource usage