1. **Set Tone at the Top**
   This control is critical and core to all other controls. The tone about following policies and good ethical practices set by those in leadership roles determine the success of all other controls.

2. **Department Goals:**
   A key part of running an effective department is that the organization should set its goals. Staff needs to know what is expected so their work has a clearly defined purpose with clear plans to achieve organizational goals. Develop measurable annual department goals based on your department's mission and strategic goals. Create an action plan to achieve goals and communicate to all employees. Your department goals should help to make the workplace efficient and keep morale high.

3. **Policies and Procedures:**
   Policies, procedures and regulations provide guidance and set guidelines to help employees complete their responsibilities. Know which policies are applicable for your department or unit. Non-compliance with federal and state regulations may subject the University to fines or penalties, loss of funding or reputational risk. Develop written procedures for critical operations. These serve as a resource for current employees and a good training tool for new employees.

4. **Segregation of Duties:**
   Segregation of duties is one of the most effective internal controls and means that no one person should be responsible for doing everything within a process. Make sure each transaction has at least two people involved: one initiator and one approver. Separate two duties to reduce the possibility of errors. Responsibilities should be divided between different people to ensure one person does not perform every aspect of a transaction. Remember to separate the ABCs – Asset handling, Booking the transaction and Comparison or reconciliation. Separation of duties is the best way to avoid mistakes and prevent fraud.

5. **Review before approval:**
   Read all requests to spend University money before you sign them or approve them electronically. Never sign a document unless you have reviewed at least the most important information on that document. An approver's signature should mean something. Before you sign, ask if the transaction was reasonable and for a legitimate business purpose. Verify if documentation supports the transaction. Check if there is available funding and if it is appropriate to be charged to that account. Don’t sign blank forms and don’t let others sign your name or initials. An approver may sometimes delegate his approval duties. This is okay. However, this does not relieve an approver of his responsibility and accountability. Select appropriate delegates and choose one that has the knowledge, skills and ability to the task. Most importantly, monitor what your delegate is approving.

6. **Reconciliation:**
   Monitoring operations is essential to verify that controls are operating properly. Print a detail transaction report from Banner once a month and review it for unusual transactions. Investigate anything that doesn’t look right. Account reconciliations and reviews are the best tool to detect errors and misuse. These let you know if transactions have posted correctly and how much funding is remaining in your budget. Document reconciliations and reviews with your signature and the date it was completed.
was done. Reconciliations and reviews should at least be completed within fifteen days after the end of each month.

7. **Cash Handling:**
   All cash and checks should be processed through the Division of Finance (Cashier's Office). On the rare occasion that you do need to collect cash (this should be rare and exceptional), deposit all cash and checks received to the Cashier's Office daily. If something has to stay in your office overnight, lock it up and secure it properly.

8. **Review and update Processes:**
   Don’t be satisfied with “the way we’ve always done things.” Review your processes on a continuous basis for inefficiency and duplication of effort. Ensure all policies and procedures are reviewed periodically and amended as needed. In addition, make easily accessible such policies and procedures to relevant University employees.

9. **Business Purpose of Transactions:**
   Ensure all expenditures have a clear business purpose. If the purchase is for something that could be construed as personal, clearly document the business purpose on the invoice or receipt. Avoid mentality of “This is my funding.” All funds are University funds and should be used according to policies and procedures. Use DSU resources for University business only.

10. **Supporting Documentation:**
    Maintain good supporting documentation for all transactions. Ask yourself, “what would my supervisor or an auditor want to see?” If you are asked about a transaction several months later, will you remember why you processed or approved it? If there is a purchase that might be construed as personal, document its business purpose. Find out about document retention requirements of your division/department. Shred unnecessary files.

11. **Information and Data Security**
    Secure devices containing data, including thumb drives and CDs. Don’t share passwords. Review your files for sensitive data (social security numbers, driver’s license, P-card 16-digit number). If there is a need to keep specific files containing sensitive data, please redact sensitive information. Shred unnecessary files. Lock doors and file cabinets which contain sensitive as well as proprietary information. If your unit collects cash, collect it in as few locations as possible.

12. **Open Communication**
    Allow and promote open dialogue. Be open to concerns from employees. Openness is the only way to get across the message that fraud is not tolerated. If law and all circumstances permit, do not keep the problem quiet and allow the fraudster to quietly resign. Make it public so that others are warned.

The above list is your guide for being a University employee. Controls are everybody's business. So, whether you're faculty, professional or administrative staff, you can contribute to the efforts to make controls work.