

INTERNAL CONTROLS COMMUNIQUÉ

**Div. of Military & Naval
Affairs**

**Internal Control
MNAG-IC**

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Over the many years of performing internal control reviews and audits, I generally find that employees want to make the right decisions and do good things for their organization. There is always a bad apple that spoils things for the rest of us. However, I have found that employees make the best decisions when supported by their supervisors and managers. Supervisors and managers are responsible for setting the right tone in their work place and are expected to lead by example.

DEPARTURES

When an employee departs DMNA employment, their immediate supervisor must ensure agency issued property and access items are turned in a timely manner. Below are examples of action items supervisors and/or installation managers should incorporate into local procedures to process employees leaving DMNA:

- Turn over keys to buildings, offices, vehicles, storage or maintenance areas to proper designees
- Turn in State travel and/or procurement cards to MNBF
- Collect agency or installation Identification, building access and Common Access Cards (CAC)
- Electronic equipment – laptops, smart/cell phones, must be accounted for
- Paper files and electronic records/documents must be turned over to appropriate staff
- Complete transfer of inventory records
- Installation and or building access list are to be updated

PASSWORDS

One of my favorite internal controls topics to discuss is passwords....

- **Sharing** - If someone asked you for your password, would you share it with them? I certainly hope not! Don't share your passwords with anyone. This especially goes for supervisors. Supervisors should not share their password with their staff. Likewise, staff employees should not share their password with their counterparts or supervisors.
- **Hidden** - How many times have you seen someone take their password written on a sticky note out of their top drawer? What about from under their keyboard? Even worse, it is in plain sight, taped to their monitor. Stop! It is a best practice to not write down your passwords. However, if you really must write down your password, do not keep passwords in these commonly found places. Keep them in a secure personal place, like your wallet or purse.

Internal Control Training

The Governor's Office of Employee Relations has implemented a new on-line training program, Statewide Learning Management System (SLMS). DMNA will be able to give access to all SLMS users in this State fiscal year. All State employees will be required to take internal control training in SLMS at that time.

✘ EVERYONE is responsible for internal controls! ✘