

# INTERNAL CONTROLS COMMUNIQUÉ

**Div. of Military & Naval  
Affairs**

**Internal Control  
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Internal controls are not just related to money, accounting and finance. Often times, I hear fellow employees say that they do not handle any funds and there is minimal need for internal controls. As you can guess, this is not the case. Non-financial internal controls are imbedded into our agency's operations and are as important as financial controls. Below are examples of non-financial internal controls that can help you to carry out the objectives of your job duties.

**Access** – Due to the nature of our military organization, we are very diligent in physically securing our facilities. However, we tend to overlook access to sensitive data. This could include unlocked filing cabinets, unrestricted electronic storage files and improper disposal of documents and medium with sensitive data. Ensure that you have proper controls in place for securing sensitive data in your work area. Filing cabinets with stored sensitive data should be locked when not in use. Electronic medium that contains sensitive data should be secured and access restrictions put in place. Paper documents that contain sensitive data should be shredded or destroyed.

**Approval and Authorization** – Approval is the confirmation or sanction of employee decisions, events or transactions based on a review. Authorization is a control activity designed to ensure events or transactions are initiated and executed by those designated by management. Take steps to ensure proper approval and authorization controls are in place, necessary and effective.

**Inventory** – Ensure that the property book holder in your program area is recording and tagging newly purchased items that are required to be inventoried. Likewise, timely disposal of outdated equipment can save staff time and valuable real estate space. Be sure to complete the quarterly and annual inventory inspections as required.

**Safety** – If your job requires you to wear Protective Personal Equipment, ensure you do so when performing your job duties. If you see a safety hazard in your work area report it to the proper personnel to mitigate any potential risk to other employees.

**Timesheets** – As an employee you are responsible for the proper recording of your time and attendance records. As a supervisor, you are responsible to ensure that your staff properly accounts for their time. This includes, but not limited to; comparing leave slips to timesheets, verifying an employee's presence, and reviewing the sign-in and out sheet to the employee's prepared time card.

## 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! ✂