

# INTERNAL CONTROL GUIDANCE: GENERAL

## I. Policies and Procedures

**Area of Risk:** Policies and Procedures

**Description of Risk:** If policies and procedures are not clear and comprehensive, and effectively communicated, there is risk that decisions made and actions taken might not be in accordance with Institute policies, State and Federal laws, etc.

**Criteria:** It is a good business practice to have available policy and procedures to guide actions of the unit. Also, many of the Institute's policies and procedures are driven by law.

**Auditor's Overview:** The purpose of reviewing this area is to determine how Institute policy and procedures, and/or internally developed procedures, are used to guide the actions of the unit.

**Best Practices:**

1. The Unit Head empowers one person with the responsibility and authority to lead a unit group in composing internal policies and procedures
2. If a policy already exists at Georgia Tech, simply adhere to it; if you have circumstances that are unique to your unit, or feel that some Tech policies are not clear, address this in your internal policies and procedures
3. Each member of the staff should contribute a clearly written documentation of their job duties; individual job descriptions kept as part of a unit's internal policies and procedures save time and grief during periods of unexpected absence on the part of a team member
4. Written policies and procedures increase efficiency, reduce errors, and make training of new personnel easier and faster