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Governance of a Public Entity Part II: Practical Applications and Lessons Learned from the Trenches

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Learning Objectives



This Course is designed to:

- * Identify the problems we see out there that are obstructing good governance;
- * Provide guidance to help public employees and officials carry out their public responsibilities and best serve their constituents;
- * Provide practical tips from my 25 + years of working with state and local public entities that may help; and
- * Give you **only practical guidance** so you can go back to the office and actually **put in to play** what you have learned here today (and tomorrow)!!!!!!

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Setting the Stage for Good Governance



- * First things first, you all have to give yourselves credit for taking on a noble calling and profession – you are doing the Public's Business, be proud of what you do!
- * Understand that governance and public business is complicated, challenging, and requires patience, cooperation, and assistance.
- * Make the commitment to be excited, positive, and successful on a daily basis! It will be contagious throughout your organizations.
- * We are the **Fiduciary of the Public's trust**, we must conduct all of our activities and business in the best interest of the public vs. self interests!

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Setting the Stage for Good Governance



- * You can have the most qualified and talented people working for you and with you, but without an effective **Tone at the Top** and an **established system that promotes good governance**, failure is highly probable.
- * It's not just "feel good" guidance, when we talk about embracing your role as manager of the public's trust, working together, communication, cooperation, respect, ethical behavior, it's actually **effective internal control (IIA) and good public business practices**.

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Problem: Unethical Behavior



* We see problems with public employees and officials:

- ✓ Using public property for personal reasons
- ✓ Conducting personal business on public time
- ✓ Accepting prohibited gifts
- ✓ Purchasing personal items with public funds
- ✓ These situations **always result in activities that deplete our resources vs. concentrating on doing what is best for the public** (e.g., investigations, depositions, arrests).
- ✓ Not a good Manager of the Public's Business if you are not running and/or promoting ethics and integrity...remember our fiduciary responsibilities.

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Solutions: Unethical Behavior



* It's the People's business, we have to do what is right!

- ✓ Emphasize the importance of the Code of Ethics (R.S. 42:1101 et. seq.) and require your staff and colleagues to review the code.
- ✓ Develop your own code of conduct to communicate and enforce integrity/ethical values throughout your organization (to complement the code of ethics).
- ✓ Require Board members, officials, and staff to sign annual certification letters attesting to compliance with your Code of Conduct, the Ethics Code, and other internal ethics policies.
- ✓ Make sure all are receiving yearly ethics training per state law.

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Solutions: Unethical Behavior



- ✓ Must address policy violations immediately and consistently.
- ✓ Make sure all in the organization are treated consistently and fairly.
- ✓ Is the employee who misappropriated money still employed with the local government entity (and yes, this has happened)?

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Problem: Unproductive Working Relationships



- * **Advisors often observe situations where staff and officials are having trouble working together on a daily basis and this gets in the way of good governance.**
 - ✓ Poor communication (e.g., Mayor, Clerk, and Pro Temp weren't even talking)
 - ✓ Poor cooperation (e.g., Clerk not providing Mayor with requested information; Mayor's Office not providing requested information to Council)
 - ✓ Lack of respect for one another and disruptive behavior (e.g., it was a shouting match)
 - ✓ Advisors spend a great deal of time resolving interpersonal conflict (e.g., Police Chief vs. Mayor; Council vs. Mayor; staff issues).

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Problem: Unproductive Working Relationships



- * **Advisors often observe situations where staff and officials are having trouble working together on a daily basis with the public, and this gets in the way of good governance.**
 - ✓ Poor communication (e.g., Hesitant to reply to public information requests without explanation)
 - ✓ Poor cooperation (e.g., won't explain complex ordinances like those setting utility rates and public is suspicious)
 - ✓ Talking "down" to constituents, residents, and customers
 - ✓ Advisors spend a fair amount of time mediating between administrations and constituents.

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Problem: Unproductive Working Relationships



- * **Poor working relationships hinder good governing and result in big problems:**
 - ✓ Services to the public are negatively affected as all our time and energy are spent fixing internal conflict and dealing with a public who may have lost trust (now all issues are critical).
 - ✓ Our most important resources are drained – our officials and staff become exhausted.
 - ✓ Here come the audit findings, budget freeze (50% rule), Fiscal Review Committee, Fiscal Administration (e.g., Board couldn't get second to call meeting to order.....)
 - ✓ Tax isn't renewed as public loses faith in government.

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Solutions: Unproductive Working Relationships



* Strategies to promote good governance by strengthening professional relationships amongst Officials, Staff, and the Public:

- ✓ Always compare your actions to what is best for your constituents, residents, and your team members -- change behaviors if necessary. Remember, as fiduciaries, we must do what is best for the public.
- ✓ You have to treat your employees, colleagues, and constituents with respect. And you must not tolerate disrespect in the workplace and at meetings. Speak up, take action, and set the tone.
- ✓ Don't talk down to colleagues or constituents, no matter how frustrating discussions may become
- ✓ Praise your staff and colleagues for a job well done. *It's amazing how much can be accomplished if no one cares who gets the credit.*
- ✓ Bring parties together who are having issues and talk through the issues – get out of the pressure cooker and talk and listen (really listen and respond with precision).

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Solutions: Unproductive Working Relationships



* Know and adhere to your legal powers, duties, and responsibilities and respect those of your colleagues. **We see lots of problems when folks don't operate within their respective legal authority (stay in your lane)!**

- ✓ **Mayor** supervises and directs the administration and operation of all departments, offices, and agencies, other than a police department with an elected chief of police, in conformity with ordinances and law; and prepares and submits the annual operations budget to the Board.
- ✓ **Board/Council** is the legislative body and must approve/disapprove the annual budget.
- ✓ **Chief of Police** The elected chief of police has the inherent authority to control or administer the day to day operations of the police department, including equipment and work schedules, within the confines of the adopted budget.
- ✓ **Clerk** keeps the books and records provided for by ordinance, filing them in the office, and preserving all records and papers pertaining to the business of the municipality.
- ✓ <https://lla.la.gov/legal-faqs/operations-of-government/>.

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While we are on the topic of Relationships.....



- * **As a Manager of the Public's assets, programs, and well-being, we must hold ourselves to the highest of communication standards!**
 - ✓ Always be thinking that what you say, text, email, or phone may wind up in the newspaper or on the tv news.
 - ✓ Always communicate with colleagues and the public in the most objective, helpful, transparent, and professional manner possible.
 - ✓ Remember, Louisiana is a one-party state and you can be recorded at any time and that recording can be shared.
 - ✓ If problems arise from communication issues, your time, energy, employees, and money may be tied up dealing with **camera crews, reporters, investigations, and lawyers**, rather than working programs that benefit the public.
 - ✓ Also, again, if the public loses trust, relationships suffer, services are negatively impacted, and agencies could encounter funding issues (e.g., **tax is not renewed**).

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Problem: Unproductive Public Meetings



- * **If decorum is not maintained in public meetings, the business of the people is negatively affected:**
 - ✓ While developing this presentation, received a call asking for our help to stop disruptive Council **meetings (cooperation and respect)**.
 - ✓ Members are interrupting each other, cutting off discussion, and sometimes just planning on what they will say next **instead of truly listening**, then engaging in healthy discussion.
 - ✓ Public allowed to confront officials while presenting information (Mayor allowed audience to confront police chief during briefings to Council and we had to step in).
 - ✓ And we have all seen videos of meetings that deteriorate in to chaos.

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Problem: Unproductive Public Meetings



* Lack of communication and cooperation can greatly affect meeting progress and outcomes!

- ✓ Council can't/won't pass a budget because they didn't receive the budget in a timely manner.
- ✓ Mayor, Clerk, and staff are not providing the Council with necessary timely financial data before the meetings.
- ✓ Council won't "budge" an inch causing violations of the budget act (no cooperation and no efforts to reach consensus; we have been involved in several situations recently).

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Solutions: Unproductive Public Meetings



* Communication, Cooperation, Consensus Building, and Maintenance of Decorum are essential for productive meetings and beneficial public outcomes!

- ✓ Make sure you are following the Open Meetings Law. Here is a great resource from our Legal Services Area:
[https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf)
- ✓ **Develop an Agenda for the meeting:** Each item listed on the agenda shall be listed separately and described with reasonable specificity. The agenda shall not be changed less than 24 hours, exclusive of Saturdays, Sundays, and legal holidays, prior to the scheduled time of the meeting.
- ✓ **Changing your agenda:** To add items to an agenda at the meeting itself, there must be unanimous approval of the members present; a majority vote is needed to remove, table, or withdraw an item.

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Solutions: Unproductive Public Meetings



- ✓ **Public Comment:** Public bodies must provide an opportunity for public comment prior to action on the agenda item upon which a vote is to be taken. Allow for recording of the meeting by the audience. **The governing body may adopt reasonable rules and restrictions regarding the comment period – Maintain Decorum!!!!!!.**
- ✓ **Maintaining Decorum:** Don't let members interrupt or cut off their colleagues; don't let the audience interfere in a negative manner with meeting participants; plan for security if needed.
- ✓ **Communication:** Get financial documents to Council before meeting so that they have time to review; Administration and Council should work together to determine the best methods and timing of delivery.
- ✓ **Consensus Building:** Make a commitment to listen; consider all perspectives being discussed; remain professional; and do what most benefits the people of your community.

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Problem: Weak Policies and Procedures



- * **It's common for Advisors to see local government entities that have:**
 - ✓ No policies and procedures
 - ✓ Outdated policies and procedures
 - ✓ Policies and procedures that only address Human Resource issues
 - ✓ Policies and procedures maintained in several different locations
 - ✓ Staff who are unaware of location and content

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Solutions: Weak Policies and Procedures



* You heard me say it before, but we must have Policies and Procedures to guide our daily operations (our blueprint) and they should include:

- ✓ Preparing, adopting, monitoring, and amending the budget
- ✓ Financial Statement preparation, reporting, and related council discussion of financial information
- ✓ Procurement and purchasing (e.g., Bid Law; purchase initiation; vendor listing maintenance; compliance with federal law)
- ✓ Use of credit, debit, fuel, and P-cards (e.g. allowable purchases and supporting documentation requirements)
- ✓ Dispensing fuel and reviewing usage
- ✓ Payroll and Personnel

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Solutions: Weak Policies and Procedures



- ✓ Contracting
- ✓ Travel and Expense
- ✓ Receipts and Collections
- ✓ Debt Service Requirements (fund debt reserve accounts and don't miss debt payments – Fiscal Administration.)
- ✓ Recording, tagging, and safeguarding of assets (conducting physical inventories)
- ✓ IT Disaster Recovery and Business Continuity
- ✓ Managing a Remote Workforce
- ✓ Ethics (e.g., prohibitions, responses to violations, monitoring system for potential violations)
- ✓ Sexual Harassment Prevention (La. R.S. 42:341 – 345 requires education/training, certain records, and reporting)

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Solutions: Weak Policies and Procedures



* Some good tips to develop Policies and Procedures and implement them:

- ✓ Assign staff who would be effective at developing and/or updating the blue-print for your agency (not just an HR Manual).
- ✓ Have a limited staff? Look to those on the Council, other government entities, and/or the business community that might want to help out on a voluntary basis.
- ✓ Give this workgroup the designated time needed to develop the Policies and Procedures (e.g., 2 hours per day; 2 hours every other day).
- ✓ Present a draft summary of your policies and procedures to the Council each year for their input (**team work**).
- ✓ Make sure the Policies and Procedure Manual is shared with staff and always available for their review (best is electronic search capabilities) and provide training.

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Solutions: Weak Policies and Procedures



- ✓ Having a hard time getting started? Think about your major functions and responsibilities and list them by heading (e.g., Utility Collections; Traffic Ticket Management; Budgeting and Financial Management; Monthly Council/Board Meetings; Mayor's Court).
- ✓ List goals you are trying to accomplish under each heading, then provide rules and guidance for accomplishing yours goals (**policies**) and then list how these policies will be achieved (**procedures**).
- ✓ <https://www.gfoa.org/materials/adopting-financial-policies>
- ✓ <https://kirkpatrickprice.com/blog/the-purpose-of-policies-procedures/>

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Solutions: Weak Policies and Procedures



- ✓ "Sometimes, the real objection isn't how difficult it is to write down policies and procedures, but how **frightened** most people are that they will put in writing **how they're doing things wrong**."
- ✓ **Start with where you are, then be realistic about where you are going.** You may not be up to the best practice standard in some areas, but if you're letting that embarrassment keep you from setting policies down on paper, then you're missing the point.
- ✓ **Knowing exactly what you're doing *now* is how you figure out what you should be doing *tomorrow*.** It's how you can put together a real budget, identify real risks to the enterprise, and how you can respond effectively when something goes wrong."
Shannon Lane, KirkPatrickPrice

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Solutions: Weak Policies and Procedures



"Written policies are great; but it is the people within an organization that give them LIFE. Each of us bears the responsibility of authentically living these policies out loud." — A good point from Attorney Kim Boyle during our LLA training session.

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Problem:**Poor Management of Information**

- * **Advisors encounter poor management of information on a consistent basis and see the effects of this poor management on local officials' abilities to govern effectively:**

- ✓ Having a hard time accessing information when needed (e.g., auditors can't get financial records; Council can't get financial data)
- ✓ Information is not accurate or complete (e.g., Council has hard time passing budget)
- ✓ Information is not current or up-to-date
- ✓ Users of the agency's information can't understand the data without extensive explanation from you or your staff
- ✓ When information is requested, you have to stop everything you are doing and hunt and compile and all other activities suffer.

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Solutions:**Poor Management of Information**

- * **Keep your electronic and hardcopy files in order so that critical information you need to run your Government is easy to obtain in a timely manner.**

- ✓ Timely – can access when needed
- ✓ Correct – accurate and complete
- ✓ Current – up-to-date data
- ✓ Sufficient – enough information to make informed decisions
- ✓ Valid – represents activities that actually occurred
- ✓ A prudent person should be able to review your files and understand information without extensive explanation from you or your staff.
- ✓ When information is requested, you should not have to go hunting and compiling...put it at your fingertips.
- ✓ **Trust me, life in the office will be so much easier when information is easy to obtain and produce to the requestor (Rec District). Take the time now to organize if your files are in bad working condition....it's never too late.**


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Solutions:

**Good Information = Good Government
(LLA Mission)**



*** Good Information =**

- ✓ Strategic Plan (Mission, Goals, Objectives of the Entity)
- ✓ Policy and Procedure Manual(s) centrally located and available
- ✓ Job responsibilities (Job Specs) with documented Performance Evaluations
- ✓ Internal Financial reports available to Board, Management, and applicable Staff (timely, accurate, **discuss, discuss, discuss**)
- ✓ Discussions of Overall Performance at Board Meetings
- ✓ Channels for employees to report Fraud, Abuse, and/or Waste
- ✓ External Audits – **embrace the audit as a business function; talk with your Auditors!!!**
- ✓ Survey your constituents and customers

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Solutions:

Good Information = Good Government



*** And of course, follow the public records law!**

- ✓ The Public Records Law is meant to ensure that public documents are preserved and open to view by the public.
- ✓ The Public Records Law is designed to ensure unfettered access to documents and to implement the inherent right of the public to be reasonably informed as to what public records contain and the manner, basis, and reasons upon which governmental affairs are conducted.
- ✓ Here is a great resource from our Legal Services Area:
[https://app.la.state.la.us/lla/nsf/7C469838E7BC1C5186257AC2004F6279/\\$FILE/Public%20Records%20Law%20FAQ.pdf](https://app.la.state.la.us/lla/nsf/7C469838E7BC1C5186257AC2004F6279/$FILE/Public%20Records%20Law%20FAQ.pdf)

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Problem: Operating without a Budget



- * **Have been seeing problems with Administrations that can't pass a budget!**

- ✓ The 50% rule is nothing to mess around with (R.S. 39:1312)!
- ✓ Spending stops and services stop.
- ✓ There are exceptions for public safety, health, and welfare expenditures, but why even wade into that gray area?
- ✓ We must work together in consensus to pass a budget according to law.
- ✓ If we don't, the people suffer (**here come the audit findings, the DA, Fiscal Review Committee, and Fiscal Administration**).

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Solutions: Operating without a Budget



- * **Again, when the Council and Administration are deadlocked, let's ask ourselves:**

- ✓ How is what I am doing right now benefiting our constituents, residents?
- ✓ How is what I am doing right now contributing to good governance?
- ✓ Can we compromise, build consensus, and pass the budget so that we are good stewards of the public's money? Do we need a mediator?

If you are having a hard time answering, consider a different route!!!


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Solutions:

Operating without a Budget




- * **The Administration and Council/Board should ensure that the:**
 - ✓ Budget is developed and adopted annually. Use this great resource on our website:
[https://app.la.state.la.us/llala.nsf/A518DDD0D781CB2786257AB50080C00C/\\$FILE/LGBA%20Flowchart.pdf](https://app.la.state.la.us/llala.nsf/A518DDD0D781CB2786257AB50080C00C/$FILE/LGBA%20Flowchart.pdf).
 - ✓ Budget contains requirements as presented in law. Use our template at <https://www.la.la.gov/documents/best-practices/LGBATemplate.xls>.

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Solutions:

Operating without a Budget



- * **The Administration and Council/Board should ensure that the:**
 - ✓ Budget is balanced (total expenditures shall not exceed funds available).
 - ✓ Budget is realistic and based on sound estimates (don't "plug" the budget with unrealistic numbers – **it's a management tool**; \$400,000 plug).
 - ✓ Budget is used to drive decisions and plans (**budget-to-actual discussed at all monthly meetings and discussion drives action**). Don't forget about the 5% rule and necessary amendments.
 - ✓ We suggest developing a budget for **Proprietary Funds** as well.

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Solutions:

Operating without a Budget



* Those staff involved in the budgeting process should:

- ✓ Develop a budget calendar with timelines and deadlines for budget completion.
- ✓ Meet with department heads 90 to 120 days in advance to receive/discuss budget requests for the year.
- ✓ Analyze trends of revenue sources and consider whether budgetary increases/decreases are warranted.
- ✓ Using a side by side comparison, analyze current year line-item expenditures to identify costs that can be reduced or eliminated and those that may increase.

Think about what could make budgeting more effective in your organization and share your ideas!

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Problem:

Poor Financial Management



* Advisors see problems with financial management when:

- ✓ Administrations are **not producing** timely, accurate, complete financial statements to be used internally, by the Council, and by the public.
- ✓ Administrations are **not providing** financial statements and other information to the Board in a timely manner to be discussed in detail at regular Board meetings.
- ✓ Administrations and Councils do **not fully and meaningfully discuss** the financial statements in monthly meetings.

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Solutions:

Poor Financial Management



* Administrations should ensure that:

- ✓ Accurate and complete financial statements are prepared each month (for the previous month).
- ✓ Statements include a comparison of actual results to budget amounts with variances.
- ✓ Statements and other financial information be provided to the Board three to five days before the meeting and are discussed in detail at regular Board meetings.
- ✓ **Work together** to determine how information can be most effectively delivered!!!
- ✓ Don't sit on your bank reconciliations and let them pile up.

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Solutions:

Poor Financial Management



* Suggested Financial Information to Present and Discuss at Board Meetings:

- ✓ Income Statement (should include a comparison of actual and projected revenues and expenditures compared to the budget)
- ✓ Balance Sheet (snapshot of the entity's finances; what's owed and owned)
- ✓ Accounts payable and receivable aging schedules
- ✓ Analysis of budget variances and recommendations for corrective action
- ✓ Formal plans to eliminate deficits! **Have to put pencil to paper!**

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Problem:

Fighting the Findings and the Audit Process



* **We often see public officials and staff not fully relying on their annual audit and auditor as management tools:**

- ✓ Hesitant to talk with the auditor regarding the meaning of findings (findings on the books for years)
- ✓ Fighting findings as they may make the entity look bad
- ✓ No employee(s) is assigned to strategically address audit findings so that they are resolved **(got to have a plan)**
- ✓ Not effectively putting plans into place and monitoring them until findings are resolved
- ✓ **3-Strikes Rule** (LAAC can ask Treasurer to withhold certain funding) is out there, but there is a bigger reason to address findings.....**IMPROVED PUBLIC BUSINESS PROCESSES AND OUTCOMES!**

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Solutions:

Fighting the Findings and the Audit Process



* **Suzanne Elliott will talk to you about this in more detail but, it's pretty straight forward:**

- ✓ Read the finding
- ✓ Talk to the auditor
- ✓ Develop a corrective action plan
- ✓ Implement the corrective action plan
- ✓ Monitor the corrective action plan
- ✓ **I'm going to add one** – use the AUPs as a checklist of how to do public business correctly!

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Local Government Audit Findings

* Some significant local government findings include:

- ✓ Untimely payment of payroll taxes, retirement contributions, and/or insurance premiums
- ✓ Improper use of dedicated/restricted funds
- ✓ Noncompliance with debt covenants/reserves
- ✓ Untimely bank reconciliations
- ✓ Untimely subsidiary/general ledger reconciliations
- ✓ Lack of collection effort on receivables
- ✓ Lack of segregation of duties
- ✓ Lack of monthly financial statements and budget-to-actual comparisons (board oversight)
- ✓ Misappropriations and ethics violations
- ✓ Lack of written policies and procedures
- ✓ Noncompliance with state laws covering public bids, open meetings, and filing of annual financial reports

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Being Successful in a Dynamic Public Business Environment



* Since public business is different than private business, define what makes you successful. Then communicate expectations, monitor work, and celebrate achievements:

- ✓ Productive meetings
- ✓ Positive work environments fostering healthy professional relationships
- ✓ Decreased findings (we are seeing locals get rid of their findings)
- ✓ A "good" budget is passed on time
- ✓ Deficits are reduced
- ✓ Audits are submitted to LLA on time
- ✓ Share achievements with staff, the Council, and the public...celebrate accomplishments.

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Being Successful in a Dynamic Public Business Environment



* When faced with adversity, emergencies, and disasters:

- ✓ Rely on your Disaster Recovery Plan.
- ✓ Determine what services must be carried out and get rolling.
- ✓ You must be flexible and try to adapt to your current situation (e.g., LLA during initial days of the Pandemic).
- ✓ Rely on professions in your organization and those external to your organization (e.g., LLA, your auditor, business community).

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Being Successful in a Dynamic Public Business Environment



* The following slides are from the last CLGE, but I wanted to bring them up again as they are very important as they address:

- ✓ Cyber Security Resources and
- ✓ Managing a Remote Workforce

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Being Successful in a Dynamic Public Business Environment



Awesome Security Resources

- ✓ www.cisa.gov/cybersecurity-awareness-month
- ✓ www.staysafeonline.org/cybersecurity-awareness-month
- ✓ www.idtheftcenter.org/annual-reports
- ✓ www.youtube.com/user/GOHSEP/videos
- ✓ Telework Reference Materials for the At-Home Worker:
www.cisa.gov/telework-reference-materials-home-worker

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Being Successful in a Dynamic Public Business Environment



* **Best Practices to Promote Productivity and Success:**

- ✓ Establish rules and expectations that will guide the remote workforce and make sure all understand these guidelines.
- ✓ Give employees the tools to stay connected and productive (e.g., chat/messaging; video conferencing; network connectivity; laptop with camera).
- ✓ Encourage dedicated workspaces so that distractions are reduced.
- ✓ Communicate with employees (e.g., set regularly scheduled video/audio meetings; create virtual office hours; check in with employees regularly; encourage staff to check in with co-workers) – **deliberate communication helps establish and maintain “Tone at the Top!!!” Remember, staff is not watching you set an example when they are at home working.**
- ✓ Set clear objectives and tasks to be completed and focus on results; track progress and productivity (**remember what we said about defining success**).

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Being Successful in a Dynamic Public Business Environment



* Ask these questions to re-assess Risk and strengthen controls:

- ✓ **Segregation of Duties:** With the remote workforce, are duties still divided among employees to reduce the risk of error, abuse, and fraud? Or, has one person become responsible for multiple duties out of convenience?
- ✓ **Authorization & Approval:** Are transactions still authorized and approved by someone other than the individual responsible for daily financial reporting?
- ✓ **Reconciliation & Review:** Do staff still cross-check transactions and records to ensure accuracy and resolve questionable items?
- ✓ **Physical Security:** How are checks, cash, and other assets protected?
- ✓ **Accounting System Access Controls:** Are proper IT and cybersecurity measures in place now that users may be accessing systems from networks outside the organization?

Source: Upholding Internal Controls in a Remote Work Environment; Hawkins Ash CPAs; Leslie Smith.

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Being Successful in a Dynamic Public Business Environment



* Making a Plan:

- ✓ Once you have reassessed risk in your remote work environments make a plan to address those areas.
- ✓ Clearly define and document adjusted process and internal controls.
- ✓ Clearly identify changes to the roles of your employees.
- ✓ Communicate these changes to applicable staff.
- ✓ As our work environments and the world around us change, we should continue to evaluate risk and plan to control our daily operations.
- ✓ Remember, just because we are working at home (or out of the office), internal controls are essential in helping us accomplish our objectives.

Source: Upholding Internal Controls in a Remote Work Environment; Hawkins Ash CPAs; Leslie Smith.

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Additional Resources and Contacts



- ✓ LLA Website at <https://lla.la.gov>
- ✓ Association of Certified Fraud Examiners at <https://Acfe.com>
- ✓ Institute of Internal Auditors at <https://na.theiia.org>
- ✓ Government Finance Officers Association at <https://www.gfoa.org/best-practices--resources>

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