

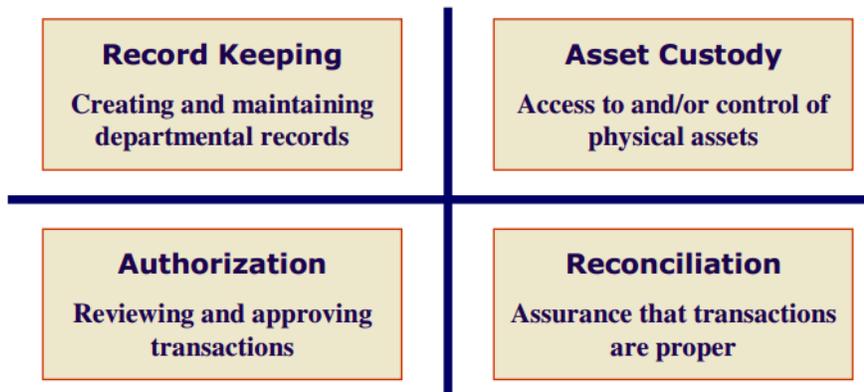


Office of Internal Audit Monthly Internal Control Tip

Ensure that your area, agency, or department has adequate segregation of duties.

An important element of internal control is the segregation of certain key duties. Adequate segregation of duties is designed to reduce the risk of errors (intentional or unintentional) and fraud by providing for separate processing by different individuals at various stages of a transaction.

To maintain proper segregation of duties, no individual should be responsible for two or more of the following four functions for a single transaction.



When these functions cannot be separated, due to small department size, a detailed supervisory review of related activities is required as a compensating control.

This tip is brought to you by the Office of Internal Audit. Previous Monthly Internal Control Tips can be found on the Office of Internal Audit's webpage, located [here](#).