

Audit Alert

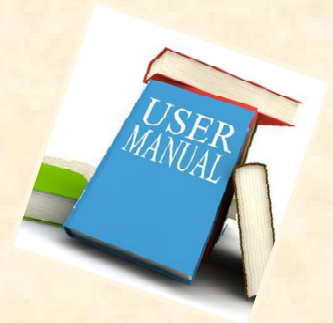
Alert Number 2018-001

September 20, 2018

Written Procedures

During recent audits, we noted that written departmental procedures, standard operating procedures (SOPs), and/or guidelines do not reflect current operating practices, were either non-existent, outdated, incomplete, and/or are underutilized by employees.

- Documented procedures are imperative to ensure that the day-to-day processes and activities of each County function is in accordance with applicable rules, requirements, objectives, strategies, goals, technology functionality, and compliance with external laws and regulations.
- Detailed written procedures are necessary to provide employees with clarity on their roles and responsibilities. Written procedures will guide employees in their decision-making process and ensure consistency, accuracy, and a high quality of work product.
- Written procedures also provide a framework for business continuity, performance measures, training needs, and reduces the risks of redundant or unapproved tasks.
- In addition, written procedures serve as a tool for monitoring by County leadership and as an added level of transparency to all County stakeholders.



All key County processes and procedures **should be documented and periodically updated, reviewed, and approved** for consistency with current operational practices and technology functionality. All changes and revisions should be communicated to the respective employees in a timely manner. Written procedures should also be easily available and accessible to employees within the respective County offices.