



Office of Internal Audit Monthly Internal Control Tip

Ensure documented policies and procedures exist for relevant processes within your area/ agency/ department.

- **Document Policies and Procedures.** Policies and Procedures must be formally documented (i.e. typed and maintained in a shared location). Revise the Policy and Procedure Document at least annually or when there is a significant change in the process. Draft versions of the Policy and Procedure Document should be clearly marked “Draft”. The final version should note the author and last revision date.
- **Accurate Policies and Procedures.** Policies and Procedures must be clear and concise and accurately describe the subject(s) addressed.
- **Differentiate between Policies and Procedures.**
 - **Policies** are principle based statements to be followed to carry out the activities of Louisville Metro Government. Policies generally have broad application throughout Louisville Metro Government and are binding on employees, officers, and/ or elected officials of Louisville Metro Government.
 - **Procedures** are the processes or set of steps followed in order to give effect to the policies of Louisville Metro Government. Procedures are a documented explanation of the “who, what, when, where, and how” regarding daily activities in your area/ agency/ department.
- **Consistent Policies and Procedures.** Policies and Procedures must use consistent language and terminology throughout the policy. Utilize terms that are well understood and try to avoid terms that have multiple meanings or are commonly used in differing ways.
- **Defining Policies and Procedures.** Policies and Procedures must clearly define responsibilities. Refer to titles, positions, and departments not specific individuals. Avoid using contact information that may change such as a person's name, phone number, or email address.
- **Share Policies and Procedures.** Don't keep your Policies and Procedures a secret! Ensure the most current document is available to staff.

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