

CARROLL COUNTY INTERNAL CONTROL POLICY

Financial Process: **Employee Separation**

Issue Date: 2016

Topic: Internal Control Procedures

Applicable To: All County Departments

Objective

When employees separate or transfer to another position within Carroll County, departments are responsible for ensuring that the County's assets are protected and that any department owned property has been returned.

Risks

- Unauthorized access and use of assets (e.g. equipment, facilities, IT systems, credit cards, data, etc.)
- Lost, stolen, or damaged assets
- Unsecured work environment for personnel

Definition

Separate: When an employee leaves County service for reasons including, but not limited to, resignations, retirements, reductions-in-force, death, and dismissals.

Internal Control Procedures Include

- Department Heads are responsible for the utilization of a checklist to ensure a consistent, thorough, and documented procedure.

(Documentation)

- Tailor the components of the checklist to reflect each department's operating environment (even within a department, not all items on the checklist will be applicable).

(Safeguarding of Assets)

- Depending on the contents, it may be necessary to assign different staff to complete individual sections of the checklist, but one staff person (e.g. personnel coordinator, employee's supervisor or department head) should be delegated overall responsibility for ensuring the checklist is completed.

(Authorization)

- When department property is returned, the recovered items should be indicated on the checklist and signed by the separating employee and staff person who took custody of the item.

(Verification and Safeguarding of Assets)

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-Complete the separation checklist, including any necessary remedial actions, prior to the employees' last working day (when possible) to allow time for resolving outstanding issues before termination.

(Safeguarding of Assets)

-Inform Department Head or County Administrator if appropriate when a separating employee does not return department property and take appropriate actions to resolve.

(Compliance)

-The checklist should be reviewed and approved by the staff person, who has been delegated responsibility for completion, exceptions should be investigated and actions taken should be noted.

(Approval)

-Separation checklists should be retained as official department records.

(Documentation)

**Following are some items a department should consider for its employee separation checklist. This list is not intended to be all-inclusive and, as previously stated, not every item will be applicable to every employee, nor to every department.

- Keys (building, office, desk, file cabinets, safes, equipment, vehicle, etc.)
- Security/ID Badge
- County Credit Cards
- Final Employee Timesheet and Mileage/Expense Reimbursement Sheet Submitted
- Exit Interview
- Computer Equipment (e.g. (Laptops, Portable Printers, etc.)
- Handheld Devices
- Pagers
- Cellular Phones
- Uniforms
- Vehicles
- Other Equipment (e.g. tools, firearms, etc.)
- Proprietary and/or Confidential Documents
- Disable Network Access
- Disable E-mail Account
- Revoke Access to IT Systems
- Change System Administrator Passwords (e.g. non-employee specific used for ordering from suppliers or vendors)
- Change Keypad/Combination Locks
- Cancel any Service/Subscriptions/Memberships Paid by the Department for the Employee
- Remove Employee Name from Department Documents (e.g. website, contacts list, signature authorizations, bank accounts, etc.)
- Notification to Customers, Vendors, Associates, etc.

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Notices

-These internal control procedures are intended to support the internal control framework as presented in the Internal Control Standards Guide.

-In consideration of these internal control procedures, the objective should be on adherence and not on rationalizing ways and means for circumvention.

-Nothing in this document shall not limit or supersede any applicable Federal or State laws, Statutes, bulletins, or regulations.

*In all cases, the terms and conditions of a collective bargaining agreement shall supersede any policy. If a certain article in a collective bargaining agreement conflicts with any portion of this policy, then the collective bargaining agreement shall supersede this policy.

Date: 7/13/2016

David Sorensen (Chairman)
Dave Sorensen

Dave Babson (Vice-Chairman)
Dave Babson

Absent - (Clerk)
Chris Ahlgren