



## Internal Control Plan

### Procedures

#### NETWORK/EMAIL ACCESS

##### New User Access

- ✓ Human Resources will initiate the Network/Email Access form with the employee along with their new hire paperwork.
- ✓ Once HR clears the new employee to work, they will forward the completed Network/Email Access form to IT with the employee's hire date.
- ✓ IT will add the new employee to the system on their hire date.

#### POISE ACCESS

##### New User Access

- ✓ The employee's supervisor will initiate a POISE Access Form and forward to each module supervisor, individually.
- ✓ The module supervisor will determine the appropriate level of access, initial, date, and return the form to the employee's supervisor, also retaining a copy of the POISE Access Form for his/her files.
- ✓ When all module signatures are obtained, the employee's supervisor will submit the POISE Access Form to the HR Department, retaining a copy of the POISE Access Form for his/her files.
- ✓ The HR Department will confirm the employee's employment status, sign, date, and forward the form to the IT Department, retaining a copy of the POISE Access Form for their files.
- ✓ The IT Department will create the new user account, notify the new user of their username and temporary password, and then file the completed form in their office.

##### Change of User Access

- ✓ The employee's supervisor will initiate a POISE Access Form and forward to each module supervisor, individually.
- ✓ The module supervisor will determine the appropriate level of access, initial, date, and return the form to the employee's supervisor, also retaining a copy of the POISE Access Form for his/her files.
- ✓ When all module signatures are obtained, the employee's supervisor will submit the POISE Access Form to the HR Department, retaining a copy of the POISE Access Form for his/her files.

- ✓ The HR Department will confirm the employee's employment status change, sign, date, and forward the form to the IT Department, retaining a copy of the POISE Access Form for their files.
- ✓ The IT Department will add/modify/delete module access according to the submitted form, notify the user if a new user account was created, and file the completed form in their office.

#### Termination of User Access

- ✓ When a user no longer needs access to a module, a supervisor will initiate a POISE Access Form, indicate that the employee's access is to be removed, forwarded the form to the HR Department, and retain a copy of the form in their office.
- ✓ In the event an employee resigns, retires, or is terminated, the HR Department will initiate a POISE Access Form, indicating that the employee's access is to be removed.
- ✓ The HR Department will forward forms to the IT Department, retaining a copy of the form in their office.
- ✓ The IT Department will disable/delete the user account and retain the form in their files.

### **INTERNAL AUDIT/REVIEW**

- ✓ Each module supervisor will conduct a self-review/audit of his/her area biannually in February and July. The module supervisor will report his/her conclusions to the appropriate Cabinet member and Chief Business Officer/Internal Auditor. Any changes/updates identified at the time of review will require a new POISE Access Form.
- ✓ The Chief Business Officer/Internal Auditor will conduct periodic audits of all informational records and report findings to Executive Cabinet and/or Board of Trustees.

### **AUTHORIZATION TO APPROVE ACCESS/CHANGE/TERMINATION**

#### **Module Supervisors**

- ✓ AID (Financial Aid) – District Director of Financial Aid
- ✓ Degree Audit – Research & Reporting Officer
- ✓ DPS (Purchasing) - Chief Business Officer/Internal Auditor or Business Services Assistant
- ✓ FIS (Fiscal) – Chief Financial Officer or District Director of Financial Accounting
- ✓ Fixed Asset System – Chief Business Officer/Internal Auditor or Business Services Assistant
- ✓ HC & SW Payroll/Human Resources – District Director of Human Resources or Payroll Manager
- ✓ REG (Registration) – District Registrar or Site Associate Registrar
- ✓ SBR (Student Billing) – Chief Financial Officer, District Director of Student Accounting, or District Assistant Director of Student Accounting