

RESOURCES:

UNIVERSITY OF MICHIGAN STANDARD PRACTICE GUIDE

spg.umich.edu

University of Michigan Standard Practice Guide lists policies, which detail minimum requirements, that must be considered in department policies. However, individual departments may create policies that govern their specific requirements and these policies may be more stringent than the Standard Practice Guide.

THE OFFICE OF UNIVERSITY AUDITS

umich.edu/~uaudits

The Office of University Audits can provide information on separation of duties, fraud prevention, and best practices.

OFFICE OF INTERNAL CONTROLS

umich.edu/~avpf/InternalControls.htm

Office of Internal Controls has templates for documenting procedures.

THE OFFICE OF HUMAN RESOURCES DEVELOPMENT

umich.edu/~hrd/programsandcourses/readingwrittencomm.html

The Office of Human Resources Development offers a class in effective documentation.



We are committed to supporting the University with objective assurance and advisory services that assess risk and promote a strong internal control environment.

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DOCUMENTING PROCEDURES



WHICH IS IT? POLICY, GUIDELINE, OR PROCEDURE?

Policies are a set of basic principals to direct and limit actions in the pursuit of long-term goals.

Guidelines are recommended practices that allow some discretion in interpretation. At University of Michigan, the Standard Practice Guide provides operational policies and guidelines.

Procedures are basic step-by-step instructions that provide information on how to complete ongoing tasks on a regular basis.

Documentation empowers the people responsible for a process with the direction and consistency required for success. Well-written policies, guidelines, and procedures allow employees to understand their roles, responsibilities, and limits. Risks associated with activities that are of critical importance to the University such as health and safety, financial matters, legal liabilities, and regulatory requirements, are mitigated by well developed policies, guidelines and procedures.

POLICIES

- Cover University or department-wide issues
- Establish rules
- Explain why they exist, who they apply to, and when they apply
- Describe consequences

GUIDELINES

- Describe best practices
- Describe alternatives
- Provide direction to action or behavior

PROCEDURES

- Describe specific tasks (also known as desk procedures)
- Explain how to perform tasks
- Explain when to take actions
- Include emergency procedures
- Give examples and illustrations
- Are job specific
- Include communication and escalation procedures

WHY DOCUMENT PROCEDURES?

Documented procedures assist in ensuring that repetitive processes are completed in a consistent and predictable manner. Comprehensive documentation will assist your department in the following areas:

OPERATIONAL NEEDS — Written procedures ensure that fundamental processes are performed in a consistent way that meets the organization's needs.

RISK MANAGEMENT — Established procedures are an effective control activity needed to manage risk.

TRAINING TOOL — Documented procedures assist in training existing and new personnel in performing their responsibilities.

PROMOTE BEST PRACTICE — Written procedures document the best way of performing an activity and preserve both internal and external experience and lessons learned.

KNOWLEDGE SHARING — Documentation preserves and disseminates the organization's experiences; passing along business and technical know-how.

HOW TO DOCUMENT PROCEDURES

Documented procedures do not need to be complex or difficult. They are simple, step-by-step directions for completing a task. Some key component are:

- The purpose of the task
- Who is involved (who initiates, approves, records)
- A description of the duties and responsibilities of each person involved in the process
- Sources for information and supplies
- A list of tasks performed, how to perform them, and the order in which they are performed
- A method to handle exceptions
- Examples or screen shots to illustrate expected results
- A source for changing the procedure
- Once the documentation is written, try to follow it yourself, then have someone else try it.
- Keep it in a place accessible to all who need it
- Make sure back-ups are done regularly
- Review and update procedures regularly

WHAT SHOULD BE DOCUMENTED?

Everything!

- So simple tasks are done consistently
- Complex tasks can be made simpler