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0. Directions

Step	Instructions
a.	<i>Review the types of practices (worksheet 1). Modify the categories to fit your organization, if needed.</i>
b.	<i>Go through the checklist (worksheet 2). Check all policies and controls of value to your organization ("Applicable?" column). Note the specifics of your situation ("Details" column), in particular the records to which a practice should be applied and the exact procedure to follow. Use the examples as a guide ("Illustrative Scenario" column).</i>

1. Types of Practices

<i>Type</i>	<i>Description</i>	<i>Purpose</i>
1. Plan	Set up in a disciplined way	Avoid systemic flaws
2. Test	Verify records before use	Find problems before they have a consequence
3. Security	Protect records during use	Keep secrets
4. Redundancy	Have spare records available	Replace losses
5. Memory	Keep an institutional memory	Reconstruct what happened, how, and why
6. Oversight	Verify operations during and after use	Hold people accountable

2. Checklist of Good Practices

Type	Practice	Description	Illustrative Scenario	Applicable?	Details
1. Plan	Consult the regulations	Some laws are specific about the practices to follow.		<input type="checkbox"/>	
2. Test	Check for reasonableness	When information enters or leaves the record keeping system, look for the unusual.	Be alert to particularly large amounts on outgoing checks.	<input type="checkbox"/>	
3. Security	Clean before publication	Remove any internal information from records before they leave the organization.	Delete editing history from word processing documents.	<input type="checkbox"/>	
4. Redundancy	Enable redundant access	Allow several ways to obtain the records.	Enable remote access to records for sales people on the road.	<input type="checkbox"/>	
5. Memory	Cross-reference records	Group records that relate to the same matter, such as a transaction.	Relate product deliveries to corresponding payments and orders.	<input type="checkbox"/>	

2. Checklist of Good Practices

Type	Practice	Description	Illustrative Scenario	Applicable?	Details
6. Oversight	Audit auditors	Institute a second level of review	Have internal accountants review work of outside auditors and vice-versa.	<input type="checkbox"/>	