

Staffing Changes at City Hall and the Impact on Accounting Procedures and Internal Controls

As your City works through changes in staffing schedules and an increased number of remote employees, consider how your accounting procedures are being adjusted. Are they integrated enough with the City's technology to allow for a smooth transition? Or perhaps you are having to reinvent the procedural wheel.

Now is the perfect time to evaluate your accounting procedures and ensure they work in times of an emergency. Here are a few things to consider:

- » What is currently documented?
- » With change in staffing levels and remote employees, what needs to or has already changed?
- » Does everyone have access to the right applications or technology?
- » Have any changes been made that would reduce the effectiveness of internal controls? Does the City still have the right checks and balances in place?
- » Are temporary changes in process and procedures documented and communicated to the Council or Board?

If you have any questions on process documentation, impact of change on internal controls or have a need for additional finance assistance, please reach out to us.

For more COVID-19 resources for governments, please visit our [AEM COVID-19 Resource Center](#).