

This Tip Sheet is to assist UQ staff who work on drafting or amending policies and procedures at UQ. The information contained provides guidance on Key Controls in Procedures. Further information about policies and procedures at UQ is available in the UQ Policy Handbook and on the Enterprise Governance website.

What is a control?

A control is any action or activity taken to manage risk and increase the likelihood that a specified outcome, goal, or objective will be achieved. Controls are in place to safeguard UQ assets, ensure compliance, promote efficient and effective operations and achieve operational goals and objectives.

Key controls at UQ

A key control is an action or activity to manage risk associated with a critical business process or major objective. Failure of a key control may result in the failure of the business process. It is important for staff at UQ to identify key controls when framing UQ Procedures.

The following areas should be considered when developing and implementing controls:

- **Control Objectives And Scope** – The control is well defined with clarity of objectives and scope (both of which are aligned with the underlying reason for the control) and categorised as mandatory.
- **Control Type and Control Activity** – Consideration is given to the type of control and the control activity (see table below) that will be used to meet compliance obligations.
- **Documentation** – The control is clearly documented and its operation is embedded in relevant processes/activities.
- **Understanding** – Managers and staff responsible for the effective operation of the control have a very good understanding of its operations and significance.
- **Resources (Capacity)** – Adequate resources (funds, people, systems, time etc.) have been allocated and are always available to ensure the capacity for effective operation of the control.
- **Monitoring and Operation** – There is verifiable and compelling evidence that the control is consistently and reliably applied and is performing as expected or designed.
- **Assurance and Review** – The control is subject to assurance monitoring and subject to cyclical review. Monitoring, assurance, and review results provide reasonable assurance that the control is achieving its objectives.

The table on page 2 of this Tip Sheet provides an overview of control activities and examples used in UQ procedures.



Control Activity	Action	Examples
Approval	Obtaining approval to finalise a business process.	A request to create a new Supplier record must be reviewed and approved by the Head of Organisational Unit. [9.40.04 Supplier Creation and Maintenance]
Documenting	Documenting an action or decision and the rationale behind the decision making process.	All cyber security exceptions that have been approved by the Chief Information Officer will be recorded in the University's Cyber Security Exceptions Register, which will be reviewed annually by the UQ Security Architect and the Information Security Group. [6.30.01 Cyber Security Exceptions]
Examining	Examining or verifying a document, data element, or documentary evidence.	Local Managers review conflict of interest management plans to ensure the efficient and effective management of the conflict of interest. [1.50.11 Conflict of Interest for Members of Staff]
Matching	Matching data from one source with another to verify their accuracy.	Compliance checkers are required to: <ul style="list-style-type: none"> • check and edit chart string if required; • check supporting documentation; • check eligibility of research grant expenses using the MyBalance Grant Eligibility Report; • check PPL compliance applicable to expense type and value; and • check and complete required documents (hospitality calculator, dual purpose travel etc.). [9.10.09 Corporate Credit Cards]
Monitoring	Ensuring an activity or action is being undertaken in accordance specified standard.	Budget holders are required to review the fortnightly budget holder report, which details all corporate credit card transactions that have been costed to an operational unit or project budget for which they are responsible. [9.10.09 Corporate Credit Cards]
Restricting	Restricting who can complete a particular action or access to specific information.	Import permits may only be held at UQ by a senior researcher, a Chief Investigator or the Head of the Organisational Unit. Students, including higher degree by research students, must not hold import permits. [2.40.10 Working with Biosecurity Goods]
Segregating	Separating incompatible duties that would create the potential for an undesirable outcome.	The roles of Journal Approver and Journal Processor must not be held by the same staff member for the same transaction. [9.20.10 Journal Entries]
Supervising	Providing direction and oversight to ensure tasks and actions are properly completed.	The Work Injury Management unit (WIM) manages accepted claims and liaises with the employee, supervisor and rehabilitation providers to ensure that the injured employee receives appropriate medical treatment, work rehabilitation, return to work support and any payments in accordance with provisions of the Act. [2.25.01 Workers Compensation and Rehabilitation]