

# First Principles for Managers

1. **Segregate duties.** Operational assistants *input* expenditures; managers *approve* expenditures. For accounting procedures, the same person usually can't do both.
2. **Proxies should be exempt employees near your same level** (with the rare exception of extremely small units). Remember: You are still responsible for what your proxy signs.  
[HR Policy 519](#)  
To designate proxy authority for...  
[HR, EPAFS, payroll](#)
3. **Supervise people face-to-face.** It's on-going, takes time and involves essential conversations.
4. **Document issues-of-concern adequately and promptly.** Lack of documentation now can lead to costly legal issues later for USU and you personally.  
APPLIES TO: [discipline, performance improvement, behavior problems...](#)
5. **Delegate your fiduciary responsibility only temporarily and rarely.**
6. **Don't give your password to anyone.** Ever. That includes your operational assistant.  
[IT Policy 550](#)