

First Principles for Operational Staff

1. **Segregate duties.** Operational assistants *input* expenditures; managers *approve* expenditures. For legal accounting procedures, the same person can't do both.
2. **Unless you are an exempt employee, you should not accept proxy responsibilities** (except in the rare instances of extremely small units). Be cautious about accepting your manager's fiduciary responsibilities. [HR Policy 519](#)
3. **Designate your own proxy responsibilities to be used *under unusual circumstances*.** (So an employee at your level or above can perform your duties *in emergencies*.)
4. **Don't give your password to anyone. Ever.** That includes your supervisor and your proxy. (Proxies use their own passwords.) [IT Policy 550](#).