



INTERNAL CONTROL CHECKLIST FOR REMOTE & HYBRID WORK ENVIRONMENTS:

Use this quick checklist to strengthen your financial safeguards when employees work remotely or in hybrid setups.

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INTERNAL CONTROL CHECKLIST FOR REMOTE & HYBRID WORK ENVIRONMENTS:

IT & Access Controls

- ☐ Require 2-factor authentication (2FA) on all financial systems.
- ☐ Limit user access to only what each role requires.
- ☐ Mandate secure connections (VPN, company-managed devices, or secure encryptions).
- ☐ Prohibit password sharing and implement regular password updates.

Financial Processes

- ☐ Use cloud-based systems with electronic approval workflows (i.e., Bill.com or QuickBooks online).
- ☐ Maintain segregation of duties (i.e., invoice entry vs. invoice approval).
- ☐ Owner or manager review monthly vendor payment reports.
- ☐ Conduct regular bank reconciliations with management oversight.

Physical Safeguards

- ☐ Schedule virtual inventory counts using video walkthroughs or photos .
- ☐ Reconcile system data to physical counts quarterly (or more often).
- ☐ Establish clear chain of custody for assets or cash that move between locations.

Oversight & Monitoring

- ☐ Hold monthly virtual meetings to review reconciliations and financial results.
- ☐ Use dashboards for real-time visibility into KPIs and cash flow.
- ☐ Schedule quarterly internal control review with your CPA or auditor.

Communication & Culture

- ☐ Document policies in a central, cloud-based handbook.
- ☐ Provide employee training on fraud risks and reporting protocols.
- ☐ Foster accountability by regularly discussing internal controls.

Pro Tips >>

Document everything digitally: Keep all approvals, reconciliations, and policy updates in a central, cloud-based system. This creates a clear audit trail and reduces reliance on memory or email chains.

Encourage reporting and accountability: Create a culture where employees feel safe reporting mistakes or suspicious activity. Anonymous reporting channels or a whistleblower hotline can reinforce this.

Review controls quarterly: Internal controls aren't "set and forget." Assess effectiveness at least quarterly, and adjust as workflows, staff, or technology change.

Need Assistance?

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