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UNIVERSITY of SOUTH FLORIDA
Office of Internal Audit

ACCESS CONTROLS

Asset misappropriation involves an employee stealing or misusing an employer's resources. According to the Association of Certified Fraud Examiners, asset misappropriation is the most common type of fraud. Access controls restrict access to places or systems and are a valuable tool that can help prevent asset misappropriation.

These Q&As explain access controls we should all be aware of to help prevent fraud.

- Do units restrict access to areas with high value assets, such as cash or expensive equipment?
  - Units should restrict access to areas with high value assets and maintain a log of individuals accessing such areas.
- Do units monitor entries, exits, and areas with high value or sensitive assets?
  - Entries, exits, and areas with high value or sensitive assets should be monitored using recording equipment.
- Do units restrict access to computer systems with sensitive documents?
  - Access should be restricted to only those individuals who require it to carry out their responsibilities.
- Do units restrict access to areas with sensitive assets, such as financial documents or student records?
  - Units should restrict access to areas with sensitive assets and maintain a log of individuals accessing such areas.
- Do units terminate system and building access when someone leaves the organization?
  - User access to systems and restricted buildings should be terminated when employees leave the organization.
- Do units prohibit employees from sharing passwords?
  - The organization should have a strict policy against the sharing of passwords between employees.

Where can I find more information?

- USF Regulation 5.001: Fraud Prevention and Detection
- USF Office of Internal Audit website: https://www.usf.edu/audit/

How can I report potential fraud or abuse?

- Notify your supervisor
- Contact the USF Office of Internal Audit at (813) 974-2705
- Report activities anonymously through the EthicsPoint hotline at (866) 974-8411