Overview:
- Update the risk assessment – what are the weak spots, what could go wrong?
- Do not discard controls, but develop ways to leverage technology to enhance the control
- Continue to cultivate a “culture with controls” through regularly scheduled phone calls or video chats – communication is key to any internal control environment, conversations will aid in monitoring and keep vigilance high

What you can do to ensure internal controls in a remote environment:
- Virtual review and approval capabilities. Give the ED, Treasurer, Board chair read only access to review the following:
  - Audit function in QBO: gear/tools/audit log
  - Audit function in desktop: Reports/accountant & taxes/audit trail
  - Bank reconciliation – view in QB; reviewer should log onto the bank and get the bank statement. Review deposits on bank login
  - Attach invoices to bills in QB, have approvers electronically approve invoices; or through an email that you can attach to the posting entry in QB
  - Allow others view only in the payroll system to allow review/approval
- Use apps like bill.com and Divvy that allow remote approval for payments/disbursements
- Strive to maintain segregation of duties – Slack and Microsoft Teams for more collaboration on documents.
- Cash receipts – request all funders and other payment sources switch to electronic payments; utilize the bill.com network to not only send, but receive payments electronically; USPS can scan all mail – Informed Delivery (personal – not business); use of lock box
- Payroll review – keep it in place