

Determining Whether a Statement is a Policy or a Procedure

Policies:

- Guiding principles that express the institutional culture, goals, and philosophy.
- Policies promote consistence and operational efficiency, enhance the University’s mission and mitigate significant institutional risk.
- Policies allow for some discretion by guiding decision making and limiting or setting parameters or choices.

Procedures:

- Step-by-step descriptions of the tasks required to support and carry out organizational policies.
- Procedures articulate the process for accomplishing controls.
- Procedures might also document a course of action accomplished in a defined order, ensuring the consistent and repetitive approach to accomplish control activities

Policies	Procedures
Have widespread application	Have a narrower focus
Are non-negotiable, change infrequently	Are subject to change and continuous improvement
Are expressed in broad terms	Are a more detailed description of activities
Are statements of <i>what</i> and/or <i>why</i>	Are statements of <i>how</i> , <i>when</i> and/or <i>who</i> & sometimes <i>what</i>
Answer major operational issues	Detail a process