1.Monitoring Activities: Finally, Andrew should implement ongoing monitoring activities to ensure that controls are functioning effectively.For example, segregating duties so that no single employee has control over all aspects of cash handling (e.g., one person receives cash, another records transactions, and a third reconciles accounts) can help reduce the risk of fraud.This could include periodic reviews of financial statements and operational performance, as well as surprise audits to deter fraudulent behavior.This can be done by setting clear policies regarding acceptable behavior and fraud prevention, as well as ensuring that all employees understand the importance of integrity and accountability.2.3.4.5.