

# Internal Control Frameworks

Process	Risk	Control	Control	Control	Component	Application	Risk	Control	Control Description	Testing
Revenue Recognition					To ensure timely & accurate revenue recognition, the company uses a process of reviewing sales contracts and invoices to ensure that revenue is recognized in the correct period.	Review the sales contracts & invoices to ensure that revenue is recognized in the correct period.				
Inventory Management					To ensure accurate inventory levels, the company uses a process of conducting physical inventory counts and reconciling them to the system records.	Conduct physical inventory counts and reconcile them to the system records.				
Accounts Payable					To ensure accurate accounts payable, the company uses a process of reviewing vendor invoices and matching them to purchase orders and receiving reports.	Review vendor invoices and match them to purchase orders and receiving reports.				
Accounts Receivable					To ensure accurate accounts receivable, the company uses a process of reviewing customer invoices and performing credit checks.	Review customer invoices and perform credit checks.				
Fixed Assets					To ensure accurate fixed asset values, the company uses a process of conducting physical asset counts and reconciling them to the system records.	Conduct physical asset counts and reconcile them to the system records.				
Capital Expenditures					To ensure accurate capital expenditures, the company uses a process of reviewing capital expenditure requests and approving them based on budget and business needs.	Review capital expenditure requests and approve them based on budget and business needs.				
Debt Financing					To ensure accurate debt financing, the company uses a process of reviewing debt financing agreements and ensuring compliance with covenants.	Review debt financing agreements and ensure compliance with covenants.				
Equity Financing					To ensure accurate equity financing, the company uses a process of reviewing equity financing agreements and ensuring compliance with securities laws.	Review equity financing agreements and ensure compliance with securities laws.				
Dividend Payments					To ensure accurate dividend payments, the company uses a process of reviewing dividend declarations and ensuring that payments are made to the correct shareholders.	Review dividend declarations and ensure that payments are made to the correct shareholders.				
Share Repurchases					To ensure accurate share repurchases, the company uses a process of reviewing share repurchase programs and ensuring that repurchases are made in accordance with the program terms.	Review share repurchase programs and ensure that repurchases are made in accordance with the program terms.				
Employee Compensation					To ensure accurate employee compensation, the company uses a process of reviewing employee contracts and ensuring that compensation is paid in accordance with the contract terms.	Review employee contracts and ensure that compensation is paid in accordance with the contract terms.				
Employee Benefits					To ensure accurate employee benefits, the company uses a process of reviewing employee benefit plans and ensuring that benefits are paid in accordance with the plan terms.	Review employee benefit plans and ensure that benefits are paid in accordance with the plan terms.				
Employee Termination					To ensure accurate employee termination, the company uses a process of reviewing employee termination notices and ensuring that termination is handled in accordance with applicable laws.	Review employee termination notices and ensure that termination is handled in accordance with applicable laws.				
Employee Hiring					To ensure accurate employee hiring, the company uses a process of reviewing employee hiring requests and ensuring that hiring is done in accordance with applicable laws.	Review employee hiring requests and ensure that hiring is done in accordance with applicable laws.				
Employee Onboarding					To ensure accurate employee onboarding, the company uses a process of reviewing employee onboarding requests and ensuring that onboarding is done in accordance with applicable laws.	Review employee onboarding requests and ensure that onboarding is done in accordance with applicable laws.				
Employee Training					To ensure accurate employee training, the company uses a process of reviewing employee training requests and ensuring that training is done in accordance with applicable laws.	Review employee training requests and ensure that training is done in accordance with applicable laws.				
Employee Performance					To ensure accurate employee performance, the company uses a process of reviewing employee performance evaluations and ensuring that evaluations are done in accordance with applicable laws.	Review employee performance evaluations and ensure that evaluations are done in accordance with applicable laws.				
Employee Retention					To ensure accurate employee retention, the company uses a process of reviewing employee retention programs and ensuring that retention is done in accordance with applicable laws.	Review employee retention programs and ensure that retention is done in accordance with applicable laws.				
Employee Exit					To ensure accurate employee exit, the company uses a process of reviewing employee exit requests and ensuring that exit is handled in accordance with applicable laws.	Review employee exit requests and ensure that exit is handled in accordance with applicable laws.				

# Internal Control Matrix Template

**Jicheng Xie**



## **Internal Control Matrix Template:**

*The 24-Hour Rule and Other Secrets for Smarter Organizations* Adrienne Bellehumeur, 2023-03-07 How do we change our focus from what we KNOW to what we DO with what we know Convert your abstract ideas plans and proprietary knowledge into purposeful action with an innovative six step approach proven to solve your business problems and strengthen your workflow It s one thing to have a great idea but it s an entirely different thing to actually bring that idea to life Consultant Adrienne Bellehumeur s purposeful practices are your key to capturing our collective brains bounty and to pull the most power from even the simplest of actions In *The 24 Hour Rule and Other Secrets for Smarter Organizations* Bellehumeur draws on the fields of productivity knowledge management and design thinking to form what will soon become your and your team s greatest work superpower At the heart of Bellehumeur s six steps of Dynamic Documentation is the 24 Hour Rule a reminder that actionable items like to dos deadlines feedback and observations need to be written down and shared with others Without embracing documentation and other memorable secrets like *The Skill Stack Solution* and *The Groundhog Trap* our greatest plans and hoped for solutions will easily slide into oblivion What s more Bellehumeur s Dynamic Documentation is a zen approach to information management making documentation accessible doable and even appealing Not only will this refreshingly simple guide equip you with an array of practical tools it will also bring real joy to your everyday work activities

*Enterprise Risk and Opportunity Management* Allan S. Benjamin, 2017-01-03 Risk management strategy for the pioneering technological sector *Enterprise Risk and Opportunity Management* provides much needed guidance tailored specifically to the technological sector While most enterprise risk management guides are written for traditional businesses and finance firms this book translates effective enterprise risk and opportunity management EROM principles into strategies and practices that work for government nonprofit and for profit organizations in the technological space Originally designed for noncommercial pioneering enterprises like NASA an entire chapter is now devoted toward applying the methods to profit making technological enterprises A 40 year veteran of the tech sector Dr Allan Benjamin outlines risk management strategies for organizations in which the advancement and integration of science and technology within complex systems is necessary for accomplishment of the mission Commercial EROM strategies do not translate directly when the development and implementation of risky technologies is the organization s primary objective and clumsy or near sighted implementation can easily cripple progress This book provides authoritative guidance tailored to the sector s specialized needs Maximize opportunity while effectively managing risk Understand the core principles of the technological EROM approach and its interfaces with the management of the organization Comprehend the intricacies of aggregating risks and opportunities from lower to higher levels of the organization Gain expert insights specific to the technology sector Mitigate and control the risk that comes with pursuing discovery In practice EROM in this sector involves working with mostly qualitative data and is characterized by high uncertainty Managing risk without handicapping the organization

requires a specific set of adjustments to traditional EROM and a more nuanced approach to the idea of acceptable risk Balance is key in technological EROM and Enterprise Risk and Opportunity Management provides foundational guidance real world strategy and enlightening examples for getting it right *IT Auditing: An Adaptive Process* , *IT Auditing: An Adaptive Process* Robert E. Davis, MBA, CISA, CICA, **Fraud Prevention** David Meade,2013-05 Recent studies have indicated that the average corporation loses 1 6% per year of their revenue to fraud The author has put together a book which covers every necessary aspect of protecting a privately held company or a publicly held company from the risks of fraud Corporate Governance principles an analysis of the Enron trial and practical case studies abound in this volume Whether you are a Private Investigator needing a Guide to Forensics or a business owner looking to protect your financial interests in a growing entrepreneurial company this book is a must read As most of us have found out there are two ways to learn experience or having a great mentor The latter is much more cost effective This book is just that a great lesson in all aspects of protecting your company It is nothing less than a treasure trove of information advice and exposition regarding just about every area of corporate investigations If you have concerns about privacy asset protection and anti fraud measures this book is for you **Manual of Environmental Microbiology** Cindy H. Nakatsu,Robert V. Miller,Suresh D. Pillai,2020-08-11 The single most comprehensive resource for environmental microbiology Environmental microbiology the study of the roles that microbes play in all planetary environments is one of the most important areas of scientific research The Manual of Environmental Microbiology Fourth Edition provides comprehensive coverage of this critical and growing field Thoroughly updated and revised the Manual is the definitive reference for information on microbes in air water and soil and their impact on human health and welfare Written in accessible clear prose the manual covers four broad areas general methodologies environmental public health microbiology microbial ecology and biodegradation and biotransformation This wealth of information is divided into 18 sections each containing chapters written by acknowledged topical experts from the international community Specifically this new edition of the Manual Contains completely new sections covering microbial risk assessment quality control and microbial source tracking Incorporates a summary of the latest methodologies used to study microorganisms in various environments Synthesizes the latest information on the assessment of microbial presence and microbial activity in natural and artificial environments The Manual of Environmental Microbiology is an essential reference for environmental microbiologists microbial ecologists and environmental engineers as well as those interested in human diseases water and wastewater treatment and biotechnology *Food Mycology* Jan Dijksterhuis,Robert A. Samson,2007-06-26 For millennia the presence of fungi in food has been both boon and bane to food stores Fungi can spoil large quantities of food and produce dangerous toxins that threaten human health however fungal spoilage in certain foods can produce a unique highly prized food source and there are some very effective fungal derived medicines A thorough un Accounting Information Systems Ulric J. Gelinas,Steve G. Sutton,Allan E. Oram,1999 Accounting is increasingly becoming

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