

Control Categories

| Control Category Legend | Description | Example |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| Authorization | Approval of transactions executed and access to assets and records only in accordance with management's general or specific policies and procedures. | Authorization limits. |
| Configuration/ Account Mapping | "Switches" to secure data against inappropriate processing. | Screen layouts with required fields. |
| Exception/ Edit Reports | Reports are generated to monitor something and exceptions are followed up to resolution. (Exception - a violation of a set standard, Edit - a change to a master file). | Reports of transactions exceeding limits. |
| Interface/ Conversion Controls | Controls over moving data between computer systems. Process used to migrate data from a legacy system. | Interface between AP system and GL system. |
| Key Performance Indicators | Financial and non-financial quantitative measurements that are collected by the entity and used to evaluate progress toward meeting objectives. | A/R over 90 days. |
| Management Review | A person different from the preparer analyzing evidence and performing oversight of the activities performed. | Manager review of reconciliations. |
| Reconciliation | Check whether two items (account balances, computer systems) are consistent. Items must be from different systems or records. | Reconciliation of A/R to G/L. |
| Segregation of Duties | Separation of duties and responsibilities for authorizing transactions, recording transactions and maintaining custody. | Staff who bill accounts receivable do not post cash collections. |
| System Access | Capabilities that individual users or groups of users have within a computer information system as determined by access rights are configured in the system. | Password protection linked to level of access. |