Key vs Non-Key Controls

- Secondary or backup safeguards.
- Mitigate mid to low risks.
- Mostly detective, reactive or corrective by nature.
- No direct impact on regulatory requirement.
- Can be self-tested.
- Tested less frequently.
- Upon failure doesn't necessarily result in compromise of risk mitigation.

Key Control

Key control refers to measure(s) that are specifically tailored to safeguard valuable or critical assets and is essential for mitigating significant risks to an acceptable level.

Non-Key Control

Non-key control serves to address the effectiveness and efficiency of a key control or business activity and is not pivotal for addressing critical risks.

- Primary safeguards to mitigate risks and prevent fraud.
- Mitigate high-level risks or multiple risks.
- Mostly deterrent or preventive by nature.
- First and most indispensable line of defense.
- Support/enable execution of a (business) process.
- Establish assurance baseline.
- Independently tested for compliance.
- Tested more often.
- Upon failure unlikely non-key controls to detect or deflect the problem.