

# 5 Principles for an effective control environment



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# 1

**Organization's commitment to integrity and ethics i.e the tone at the top.**



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# 2

**An independent Board which oversees the development and performance of internal control.**



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# 3

**Management structures, reporting lines, and appropriate authorities and responsibilities.**



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# 4

**Commitment to attract, develop, and retain competent individuals in alignment with objectives.**



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5

**Individual accountability for responsibilities.**



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*Thank you!*

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