Language control framework-

**The language control system design methodology
stemmed from COSO framework**

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Introduction

We developed a language control conceptual framework for Mastercard, which can be used as the methodology for designing the language control system that could control the technical language to avoid potential discrimination to a certain group of employees.

At first, we were inspired while meeting with clients; the objective of the task is similar to the internal control system. They both avoid something from happening. We initiate our work by studying the cases of Apple and several Airline companies. For example, Apple stopped naming their servers as 'Master/Slave,' but 'Primary/Secondary', and Airline stopped using ladies and gentlemen in welcome greetings but some gender-neutral language. Thus, the objectives are further clarified, and the basic feature of the language control system is identified. **It should be a top-down method and has a company-wide organizational structure.**
The language control conceptual framework and COSO framework have strong similarities according to their objectives, approaches, and structures. Therefore, in this project, we establish the language control system based on **five similar components** from the COSO framework.

In designing our presentation, **we present our logic chain via McKensey's problem-solving method**. Starting with our theme, 'language control methodology'(Define), then we compare language control and internal control to identify the approaches(Structure), compare and explain the COSO and the language control framework(analyze), and get the conclusion that our method works(Synthesis). We also apply the hypothesis tree. We made the hypothesis and answered the questions throughout the presentation. And we use the completeness and effectiveness of the COSO framework to prove the MEMC hypothesis.
Until then, we build the frame of our final deliverables, and the next step is to expand our core components – the five parts of the framework.

Methodology

Step 1 Establish the Control Environment

The first is 'build the language control environment,' which is comparable to the 'control environment' in COSO. Understanding inclusive language is the foundation of all following procedures. Thus, the use of inclusive language should be engraved into the culture, customs, and values of the company. To be prepared, the company also needs the physical framework, like rules under the article, to make the language control take place. The board of directors should follow the rules to authorize or organize a group of employees to take charge of this matter. And the rules should also clarify the obligation and responsibility of this party. With such authorization, the organizational structure could be established, and all following procedures are ready to go.

Step 2 Evaluate Current Situation

The second step of this language control system is to evaluate the current situation. This step can be divided into three small steps:

1. **Risk Understanding**. In order to avoid causing harm to certain groups of employees and negatively affecting work efficiency due to the improper usage of technological language, it is vital and significant to encourage or even prompt every company staff to establish a corporate-wide understanding of the risks of the problematic language.
2. **Risk Classification**. The risks should be classified according to the actual situation. There are a lot of useful classification methods that can be utilized; materiality and pervasiveness are one of them. In detail, if a language system is accessible to almost all of the employees in a company, then it means this system is of strong materiality and of pervasiveness. Therefore, the risk of such a language system must be high, and the company should pay more attention to it.
3. **Assessment and Update**. Both the overall and subdivided risks require regular assessment, which can be realized by setting up the professional committee. What's more, Different committees can be set up for different types of projects so that risks can be assessed from a more professional perspective. And then, as for the update, companies could have coding staff to regularly update the language library according to the risk assessment results.

In conclusion, **evaluation of the current situation forms the basis for determining how risks will be managed.** The three specific steps: risks understanding, risks classification, assessment, and update helps the company better control the risks.

Step 3 Control Activities

Control activities are specific measures to monitor, replace, and prevent existing problem languages. The methodology of development control activities consists of three parts:

1. **Formulate specific problem language control measures.** For example, three steps can be developed, namely, the detection procedure, the correction procedure, and the prevention procedure. Detective procedures are used to detect existing problematic languages, correct procedures are aimed to replace problematic languages with inclusive languages, and preventive procedures are designed to prevent future problematic languages from occurring.
2. **Implementation of the measures**. This step requires real execution and timely feedback.
3. **Optimize the existing measures.** This step focuses on the feedback generated by the measures already implemented. **Periodic reports and assessments of feedback are key to this process.**

Step 4 Ensure the Information Quality

The fourth step of the language control framework is to **ensure information quality and communication efficiency**. To achieve the goal of controlling problematic language, **awareness and collaboration from everyone in the organization are needed.** There are a four recommended implementation to improve the information and communication quality:

1. **Information Identification**. The requirements to manage internal control over the use of inclusive language. For example, what information could be shared with the employees and what information could not be shared.

2. **Internal and External Communication Channels Definition**. This can support the functioning of internal control over problematic language. For example, in the case, an employee encounters the event with problematic language, who should the employee report to. And what method should the employee use to report the problem, by email, formal writing, or direct message?

These two steps mentioned above support the functioning of internal control.

3. **Quick Adjustment and development for Current Procedures.** This step emphasizes on the manner to quickly respond to, manage, and communicate when the use of offensive language happens.

4. **Create handbooks and Guidelines.** This step focuses on educating employees on the importance of using inclusive language so that a more inclusive working environment could be created and employee morale could be improved.

By doing the two steps mentioned above, the organization could avoid subtle or unconscious acts of discrimination called microaggressions.

To sum up, the fourth step of the framework could help the organization to ensure that the communications occurring internally and externally are following the organized practices to accomplish inclusive language control.

Step 5 Monitor and Update

The final step of our language control framework is to monitor and update. It is also the process to ensure the renewal of information for further improvement. To better monitor the plan, we recommend establishing an inclusive language committee with the following responsibility: supervise the implementation, receive and evaluate feedback, assist each department in joining the plan, report deficiencies and solving the plan, set up a monthly goal, quarterly goal, and yearly goal, and finally, conduct separate costs, benefits, and evaluations.

The committee has the full obligation to coordinate various opinions and voices in the company to promote the usage of inclusive language.

Feasibility Analysis

Applying the Coso framework to inclusive language control has multiple advantages. First of all, it has been a successful governance guideline since 1992, with various case studies that can be followed up. Hence it is not complicated to execute it. Second, the COSO framework is divided into several clear steps and is a top-down assessment. It can assist companies in tracking the new plan's position in the entire business model. Third, it can improve the existing internal control strategy and develop a high-level overview of the controlling system, which is feasible to follow up by both parent company and subsidiary. Finally, the COSO framework has an efficient cost savings framework to allow companies to downsize and reevaluate the budget.

Costs & Benefits of applying modified COSO framework:

Every business strategy requires costs and benefits analysis to further scrutinize the plan prospect. **Our language control framework includes the following costs: 1.Education and promotion, 2.Database and legacy system update, 3.Detective tools, 4.Extra salary for the committee. The benefits include: 1.Save the loss from employees leaving, 2.Fair and trust working environment, 3.Stronger team cohesion, 4.Productivity increase, 5.Positive corporate image.** The benefits, in the long run, outweigh the expenditures. Among all benefits, the positive effect on the corporate image is the most important because it acts as a comfort factor for customers and assures them that they are buying from the best.

Summary

In this project, we suggest using a modified COSO framework to monitor the process of inclusive language. There are five steps in our framework: 1. Establish Environment 2.Evaluate Situation 3. Control Activities 4. Ensure Information Quality 5. Monitor and Update. The framework is feasible and beneficial in the long run, with acceptable expenditure. We find that applying inclusive language detection through a framework comparable to COSO can establish a rigorous and comprehend language control system that can genuinely promote inclusive language in the company.