Language control framework

The language control system design methodology stemmed from COSO framework

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Feasibility

- ❖ **Establish** the control environment
- ❖ **Evaluate** current situation
- ❖ **Control** activities
- ❖ **Ensure** the information quality
- ❖ **Monitor** & Update

Introduction

Why stemmed from COSO framework?

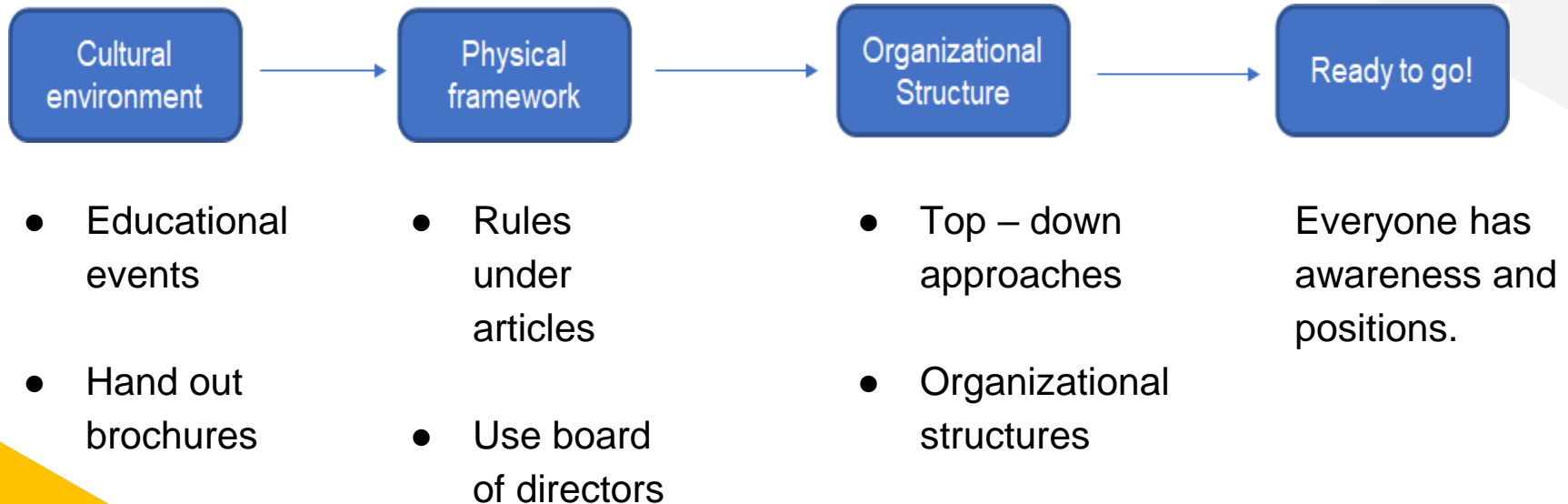The similarity between internal control and language control

	Internal control	Language control system
Objectives :	**Avoid** financial fraud	**Avoid** problematic languages
Approaches :	Top down	Top down
Structures:	Company Wide	Company Wide
Methodology :	Could be similar!	

Establish the control environment

Step 1

Build up the cultural atmosphere and enhance the awareness would facilitate :

Cultural environment	→	Physical framework	→	Organizational Structure	→	Ready to go!

- Educational events

- Hand out brochures

- Rules under articles

- Use board of directors

- Top – down approaches

- Organizational structures
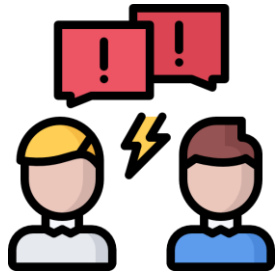
Everyone has awareness and positions.

Evaluate current situation
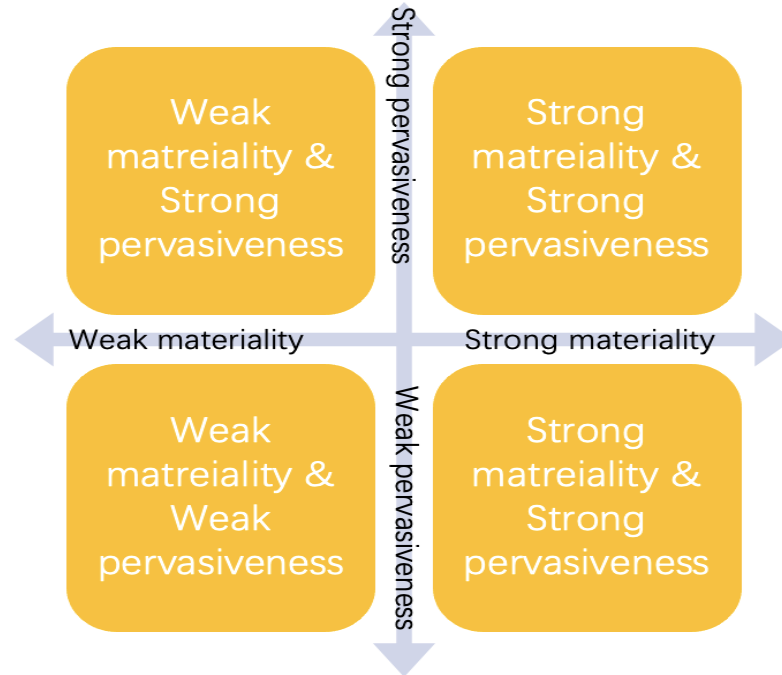
Step 2

Risks understanding

- Establish a corporate-wide understanding of the risks of the problematic language

   Improper usage of technological language may cause harm to a certain group of employees and may negatively affect work efficiency

Risks classification

- The risk should be classified according to the actual situation

	Strong pervasiveness	
Weak matreiality & Strong pervasiveness		**Strong matreiality & Strong pervasiveness**
Weak materiality		Strong materiality
Weak matreiality & Weak pervasiveness	Weak pervasiveness	**Strong matreiality & Strong pervasiveness**

Assessment and updation

Both the overall and subdivided risks require regular assessment

- Set up the committee

- Update the definition and rating of risk based on the results of the assessment
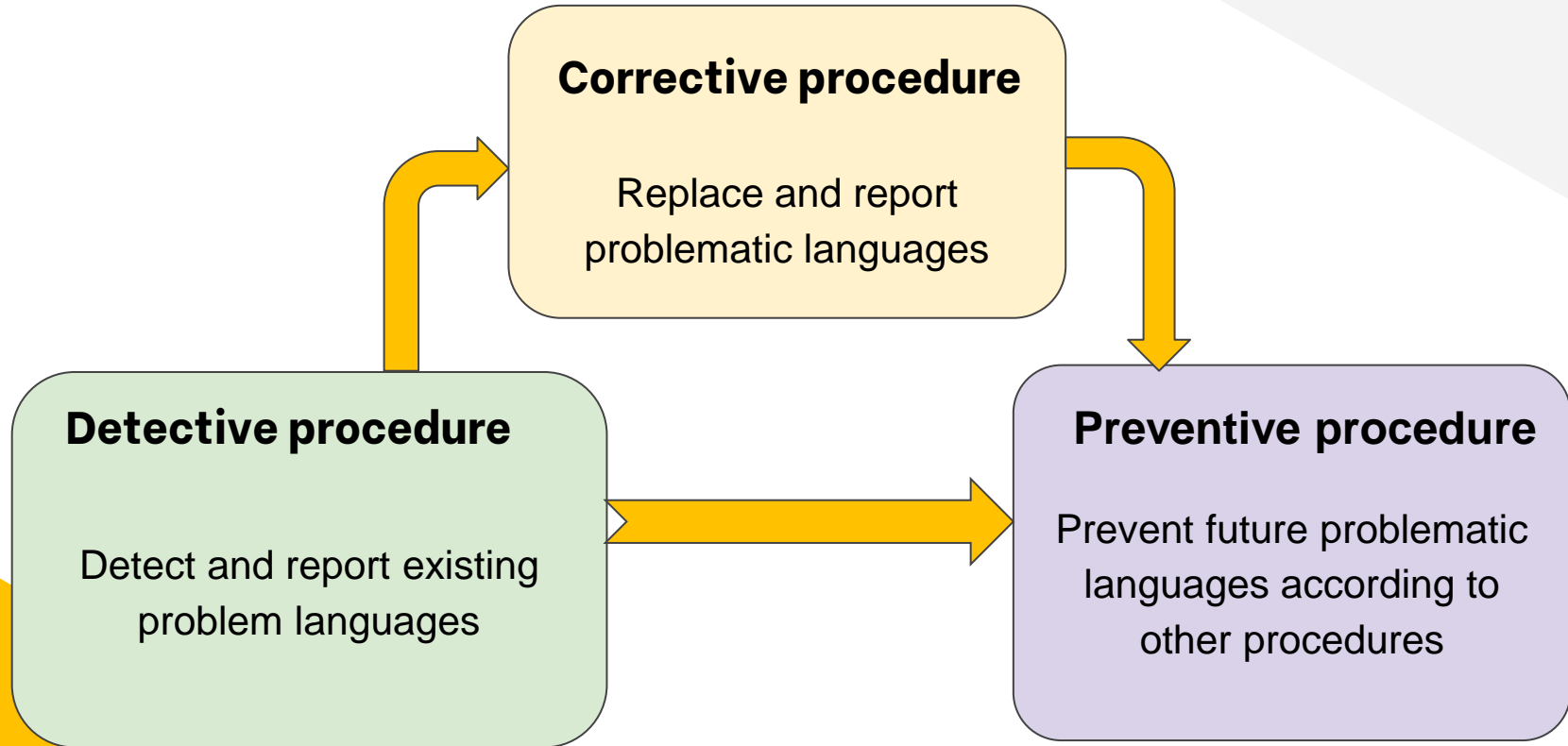
Control Activities

Step 3

Methodology

- Develop specific problematic language control measures

- Implement specific measures and monitor results accordingly

- Improve measures based on feedback

Three parts of control activities: detective, corrective and preventive procedures.

Corrective procedure

Replace and report problematic languages

Detective procedure

Detect and report existing problem languages

Preventive procedure

Prevent future problematic languages according to other procedures

Ensure the
information quality

Step 4

Information and communication are the key

- Collaboration and awareness from everyone in the organization
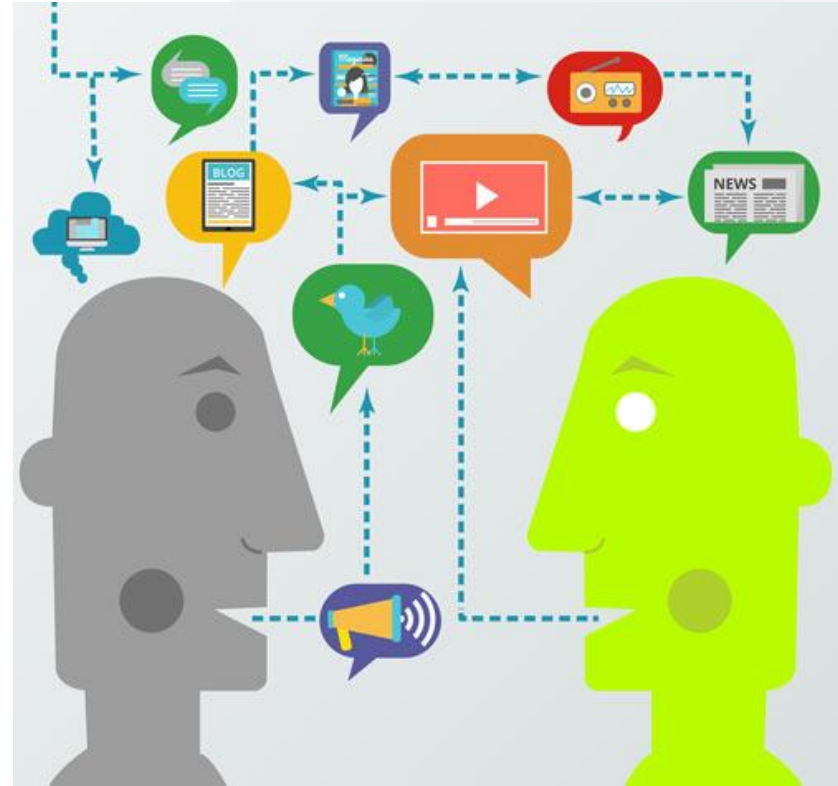
Information requirements and communication channels

- Identify information requirements

- Define internal and external

  communication channels and protocols

⟹ Support the functioning
of internal control

Procedures and education

- Adjust current procedures or develop new procedures in a timely manner to respond to, manage, and communicate

- Create handbooks to educate employees on the importance of using inclusive language

Avoid unconscious acts of discrimination

Ensure the information quality and efficient communication

- The controls provided by the framework helps ensure that the communications occurring, internally and externally, are following best practices and working towards accomplishing the control of problematic language.

Monitor & Update

Step 5

Monitoring and update

Establish inclusive language committee

- Supervise the implementation

- Receive and evaluate feedback

- Assist each department in joining the plan

- Report deficiencies and solving plan

- Set up monthly goal, quarterly goal, and yearly goal

- Conduct separate costs, benefits, and evaluations

Feasibility Analysis

Advantages of using COSO framework:
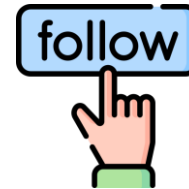
Successful governance guidelines

Clear plan position

Improve current internal control strategy

Better Costs savings & allocation

Careful structure for following up

Costs & Benefits of applying modified COSO framework:

💰 Costs:

- Education and promotion

- Database and legacy system update

- Detective tools

- Extra salary for committee

🙌 Benefits:

- Save the loss from employee leaving

- Fair and trust working environment

- Stronger team cohesion

- Productivity increase

- Positive corporate image

Summary

In this project, we suggest using a modified COSO framework to monitor the process of inclusive language:

Establish Environment

Evaluate Situation

Control

Ensure Information

Monitor
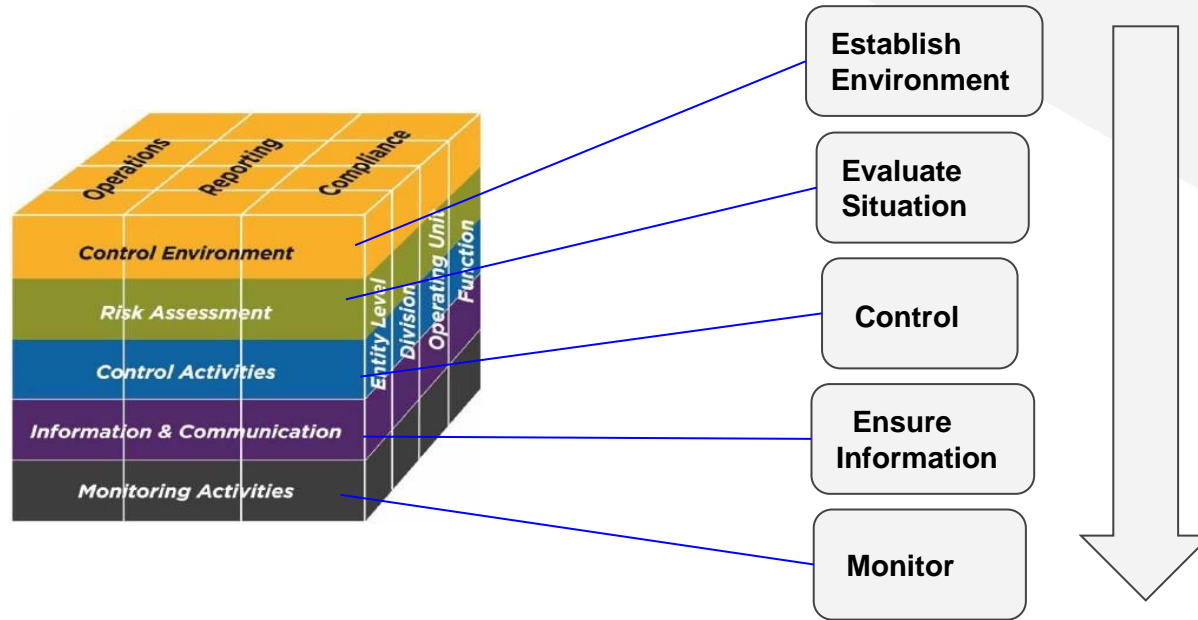
We find that applying inclusive language detection through a framework comparable to COSO can establish a rigorous and comprehend language control system

References

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Five Components of the COSO Framework You Need to Know

COSO Framework's 17 Principles of Effective Internal Control

5 Essential Steps to Embedding Inclusive Language in Your Company

How to Use & Promote Inclusive Language at Your Organization

The Effect on Creativity and Performance for inclusive language

Q&A