Control Requirement Document

Control ID: MJE-POST-REVIEW-001

Control Name: Manual Journal Entry Review

Control Type: Detective

Objective: Review manual journal entries for accuracy, appropriateness, and approval within 48 hours.

# Execution

All manual journal entries are logged by the finance team and reviewed on a T+1 basis.

# Review & Signoff

Reviewed by Financial Controller (2LoD) via email or finance system log. Escalations recorded in audit trail.

# Risk Coverage

Operational risk from incorrect postings, SOX compliance, and unauthorized manual entries.