The module shall cover

* Internal requirements (Policies and procedures)
* External requirements (regulatory laws and regulations)

Both above are controlled and manage through control objectives.

Above control objectives result into establishment of controls in departments.

These controls are identified in this module, which are also identified in risk module and are tested in internal audit module.

**Step 1**

**Create A Policy**

Graphical user interface, application

Description automatically generated

The tab should have following fields,

* Name of the policy
* Department tag of the policy
* Owner of the Policy (usually department head)
* Either copy policy text or attach ass PDF.
* Date of approval of policy and next review
* Policy edits for any changes

**Step 2**

**Create Regulatory Laws**

The tab should have following fields,

* Name of the Law
* Department tag of the Law
* Owner of compliance with the law (usually department head)
* Either copy policy text or attach ass PDF.

**Step 3: Tab Control objectives**

Graphical user interface

Description automatically generated with low confidence

Every policy and regulatory law shall identify the control objectives embedded therein. IT policy says that backup will be taken every week (this is a control objective). Following should be the control objective screen.

Graphical user interface, application

Description automatically generated

Control objective tab shall have following fields

* Description
* Responsible person
* Frequency
* Category (operational, governance, compliance)

**Step 4: Create Controls**

Every department shall establish controls to comply with laws and policies established. For example payment shall be approved by CFO (this is a control).

Following tabs will be there in each control

* Description
* Responsible person
* Responsible supervisor / manager
* Tag to control objective, policy and law
* Status of control whether compliant or non-compliant
* Critical control check box

If any control is marked as non-compliant an issue tab will be created. The issue tab will have following fields;

* Issue reference number
* Issue creation date
* Status (Resolved / Open)
* Control objective and control to which it relates to
* Assigned to
* Manager of Assigned to
* Short description of the issue
* Proposed action plan to resolve the issue

Issue report shall be generated for user and internal audit function and the dashboard shall also mention about issues active and resolved.

Policy exception tab is created to allow for exception from the approved policy. The policy exception tab will be popped up to be filled by the control objective and approved by owner.

**Then a control matrix will be shown.**

**Screen of Control matrix**

**It can be in the form of dashboard by department, by status etc.**

Graphical user interface, application

Description automatically generated