

INTERNAL CONTROLS COMMUNIQUÉ

**Div. of Military &
Naval Affairs**

**Internal Control
MNAG-IC**

Issue No. 4

Internal Control Facts and Myths

☐ There are common misperceptions of Internal Control. What is it and who does what with it? In this newsletter we will clear the air on some of those myths as they relate to Internal Control.

☐ Keep in mind the **definition** of internal control while reading this newsletter. Internal control is the integration of the activities, plans, attitudes, policies, systems, resources, and efforts of the people of DMNA working together to provide reasonable assurance that DMNA will achieve its objectives and mission.



MYTH: Internal controls are added onto the processes.

FACT: Internal controls are built into the processes. Integrating internal controls into your processes promotes efficiencies.

☒ **MYTH:** Internal controls provide absolute assurance that we will achieve our objectives and mission.

☑ **FACT:** Internal controls provide reasonable assurance in accomplishing the agency's objectives and mission. Note the definition above!

MYTH: Internal control itself will get things done right.



FACT: Internal controls are about making sure the right things are being done by the right people.

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MYTH:

Only managers are responsible for internal controls.

FACT:

Everyone is responsible for internal control in their program area. Management has responsibility to ensure the internal controls are established and working. Each employee should be made aware of the internal control procedures associated with their job function.

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MYTH: Policies and procedures carry out internal control.

FACT: People carry out the policies and procedures of internal control. Internal controls are people dependent.

MYTH: The more internal control the better.

FACT: Excessive control is costly and counterproductive. The cost of the control should not outweigh the benefit.

If you have comments, suggestions or questions, please contact the Internal Control Officer, Jennifer Winters, at jennifer.winters1@us.army.mil or at 518.786.4673