Ensuring Internal Controls
Questions to Ask About Information and Communication

When assessing internal control over a significant activity (or process), the key questions to ask about information and communication are as follows:

☐ Does our department get the information it needs from internal and external sources in a form and timeframe that is useful?

☐ Does our department get information that alerts it to internal or external risks (e.g., legislative, regulatory, and developments)?

☐ Does our department get information that measures its performance—information that tells the department whether it is achieving its operations, financial reporting, and compliance objectives?

☐ Does our department identify, capture, process, and communicate the information that others need (e.g., information used by our customers or other departments)—in a form and timeframe that is useful?

☐ Does our department provide information to others that alerts them to internal or external risks?

☐ Does our department communicate effectively—internally and externally?

Communicating with people and getting information to people in a form and timeframe that is useful to them is a constant challenge. When completing an Internal Controls Checklist Worksheet for a significant activity (or process) in a department, evaluate the quality of related information and communication systems.