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Do ‘internal controls’ belong in compliance programs?

By Joe Murphy

Joe Murphy (jemurphy5730@gmail.com) is a Senior Advisor at Compliance Strategists, SCCE’s Director of Public Policy, and Editor-in-Chief of CEP Magazine.

The idea of internal controls is to make wrongdoing impossible or, at least, much more difficult. A small section in *501 Ideas for Your Compliance and Ethics Program* offers some examples.^[1] Internal controls include mandatory job rotations, split functions (to limit any one person’s power), and required reviews and approvals. Some of these are common for addressing financial risks, such as embezzlement.

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