

COSO Internal Control – Integrated Framework: Εργαλείο Διοίκησης και Ελέγχου



The Institute of
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ΘΕΜΑΤΙΚΗ ΒΡΑΔΙΑ: Το Σύστημα Εσωτερικού Ελέγχου κλειδί για την εταιρική διακυβέρνηση:

Ο Εσωτερικός Έλεγχος

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The IC framework facilitates as a tool in:

- 1.Designing IC
- 2.Implementing IC
- 3.Conducting IC
- 4.Assessing its effectiveness.



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Roles and Responsibilities

- Board of directors
- Senior management
- Business-enabling functions (2nd line of defense)
- Other personnel
- Internal auditor function (3rd line of defense)
- External parties

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Components	Principles	No. of Points of Focus
Control Environment Risk Assessment Control Activities Information & Communication Monitoring Activities	1. Commitment to integrity and ethical values	4
	2. Independent board of directors oversight	5
	3. Structures, reporting lines, authorities, responsibilities	3
	4. Attract, develop and retain competent people	4
	5. People held accountable for internal control	5
	6. Clear objectives specified	5
	7. Risks identified to achievement of objectives	5
	8. Potential for fraud considered	4
	9. Significant changes identified and assessed	3
	10. Control activities selected and developed	6
	11. General IT controls selected and developed	4
	12. Controls deployed through policies and procedures	6
	13. Quality information obtained, generated and used	5
	14. Internal control information internally communicated	4
	15. Internal control information externally communicated	5
	16. Ongoing and/or separate evaluations conducted	7
	17. Internal control deficiencies evaluated and communicated	4

