

## Simplifying control self-assessment systems Control Self-Assessment tools



### What is it?

Control Self Assessments or CSA's are a technique used by a wide range of organisations including corporate entities, not-for-profits and governments to assess the effectiveness of controls in an organisation.

Two of the most common ways of testing these controls are through workshops and surveys or questionnaires completed independently by staff.

Deloitte has worked with a number of tools to assist in streamlining the workshop and questionnaire process. These tools can be as simple as tools for eliciting attitudes from a room of people, to tools for collecting and rating controls across multiple business units around the globe.

### How it works?

Our tools allow each control to be assigned an assessor and a reviewer. These individuals then rate the effectiveness of each control activity and track any commentary made regarding the need for control improvement. The number of levels of review can be tailored to suit the organisation and the final sign off can be a C-suite level if required.

We can report on the controls at multiple levels: control category, control process, business unit or overall.

### Who are these tools for?

Any organisation which is looking to manage report and assess the effectiveness of the controls it has implemented for compliance activities. The same functionality can be used for organisations looking to assess the control environment in the context of management representation letters from management to the external auditors.

### What benefits does it offer?

The ability for staff to assess control activities, develop improvement plans and review, consolidate and analyse results on a recurring basis

**To find out more about Control Self Assessments, please contact us:**

**Hugh Mosley**  
*Lead Partner*  
+61 3 9671 6981  
hmosley@deloitte.com.au

**Ryan Kagan**  
*Client Manager*  
+61 3 9671 6486  
rkagan@deloitte.com.au

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