

## TYPES OF INTERNAL CONTROLS

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- ***Detective/Preventive Controls***

Detective controls are designed to discover an event that has occurred that is not in keeping with desired business processes or IT applications. Preventive controls avoid a problem before it occurs or is recorded.

- ***Manual/Automated Controls***

Manual controls depend upon one or more individuals for their application. In contrast, an automated control is performed by computer hardware or software. Human intervention is not required, and the control occurs repetitively.

- ***General/Application Controls***

General controls are the broad entity-level information-processing controls covering hardware access as well as system/application software acquisition/development, change, and maintenance. Application controls are built into computer programs and related manual procedures that are designed to ensure the validity, completeness, and accuracy of transaction processing.