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CIVIL SERVICE

# PRESENTATION ON INTERNAL CONTROL & THE HUMAN FACTOR

## Why Systems Fail Without People Who Care

by

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## SESSION OBJECTIVES

- Understand what internal controls really are
- Recognize how human behavior affects control systems
- Identify common human risks in daily work
- Apply personal actions to strengthen controls

# ICE BREAKER

- Have you ever seen a good rule ignored because someone said:

- “This is how we normally do it”?

# What Are Internal Controls?

- Policies, processes, and behaviours that ensure:
  - Public funds are protected
  - Work is done correctly
  - Errors and fraud are prevented or detected early
  - Government objectives are achieved

# Examples in Civil Service Work

- Approvals and authorizations
- Separation of duties
- Record keeping and documentation
- Supervision and review
- Physical and digital security

# The Human Factor

- People are either the strongest control or the biggest risk.
  - What strengthens controls:
    - Integrity
    - Competence
    - Professional courage
    - Sense of public duty

# The 5 Human Control Breakers

- 1. Complacency
- 2. Convenience
- 3. Fear
- 4. Familiarity
- 5. Pressure

# Scenario 1: The Friendly Shortcut

- A colleague asks you to approve a document you haven't reviewed because "we're late for a meeting."

- Discussion:
- What control failed?
- What risk is created?

# Scenario 2: The Silent Witness

- You notice irregularities in procurement but stay quiet because the officer involved is senior.
- Discussion:
- What is the cost of silence?
- Who ultimately pays?

# The CARE Model

- C – Conscience
- A – Accountability
- R – Responsibility
- E – Escalation

# Role of Leadership & Staff

- Leaders:
- Set the ethical tone
- Protect those who speak up
- Apply consequences fairly

- Staff:
- Follow procedures
- Ask questions
- Refuse unsafe shortcuts
- Document their work

# Closing Reflection

- What is one small action you will take this week to strengthen controls in your unit?

- “A system can be audited. A policy can be rewritten. But character protects public resources every day.”

# THE END.....

# Q & A