

OUTLIERS INTERNAL CONTROL CENTRE™

Internal Control Improvement Plan

A plan to strengthen the control environment

Management / Internal Audit · Flagship Edition 2026

Outliers Professionals Ltd — Internal Control Centre Resource Library

1. Improvement Summary

[Where the control environment stands today, the target state, and the priorities to get there. Anchor to the control maturity spine: Initial → Developing → Defined → Managed → Optimised.]

2. Current vs Target Maturity

Domain	Current	Target	Gap
Internal control (entity)	Defined	Managed	[gap]
Financial controls	Defined	Managed	[gap]
Procurement controls	Developing	Defined	[gap]
IT general controls	Developing	Defined	[gap]
Fraud controls	Defined	Managed	[gap]

3. Improvement Actions

Ref	Action	Owner	Due	Priority	Status
IMP-01	[action]	[owner]	[date]	High	Not Started
IMP-02	[action]	[owner]	[date]	Medium	Not Started
IMP-03	[action]	[owner]	[date]	Medium	In Progress

4. Roadmap

Phase	Focus	Timeframe
Phase 1	Document & standardise key controls	[Q]
Phase 2	Assign ownership & embed monitoring	[Q]
Phase 3	Test, remediate & automate	[Q]

5. Governance & Tracking

Progress is tracked in the Control Deficiency Tracker and reported to the audit committee. Actions are reviewed monthly by management.

Notes & Disclaimer

This resource is a professional internal-control template, not assurance, audit, legal or regulatory advice. It is anchored to COSO, COSO ERM, the IIA Standards, the Three Lines Model, ISO 31000, ISO 37301, ISO 9001 and COBIT, and to FRCN, NCCG 2018, SEC, CBN and NAICOM requirements — referenced by name only, with no copyrighted framework content reproduced. Calibrate control objectives, controls, owners, frequencies and thresholds to your organisation and confirm requirements against the current standards and applicable regulation. Bracketed fields [like this] and sample entries are editable, illustrative placeholders.