

OUTLIERS INTERNAL CONTROL CENTRE™

# Management Control Certification Template

Management's periodic certification over internal control

CFO / Process Owners / Audit Committee · Flagship Edition 2026

*Outliers Professionals Ltd — Internal Control Centre Resource Library*

## 1. Purpose

This template supports management's periodic certification that internal controls within their area are designed and operating effectively, and that deficiencies have been disclosed. It is an internal accountability tool; it does not assert compliance with any specific statutory regime — confirm any external certification obligations against the current applicable law and standards.

## 2. Scope of Certification

Field	Detail
Certifying manager	[name/role]
Area / process	[area]
Period covered	[period]
Date	[date]

## 3. Certification Statements

- Key controls in my area are documented and understood.
- Key controls were designed appropriately during the period.
- Key controls operated effectively during the period.
- Segregation of duties was maintained for key processes.
- Control deficiencies identified have been recorded and disclosed.
- Remediation actions are in progress or complete for disclosed deficiencies.

## 4. Disclosed Deficiencies

Def ID	Description	Severity	Status
[DEF- ]	[description]	[Material/Significant/Moderate]	[status]
[DEF- ]	[description]	[severity]	[status]

## 5. Certification

I certify that, to the best of my knowledge and based on the controls in my area, the statements above are accurate for the period stated, and that disclosed deficiencies are recorded for remediation and reporting.

Signature: \_\_\_\_\_ Name: [name] Role: [role] Date: [date]

### Consolidated Reporting

*Certifications are consolidated by finance/internal audit and summarised for the audit committee. Exceptions and material/significant deficiencies are escalated.*

### 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.*