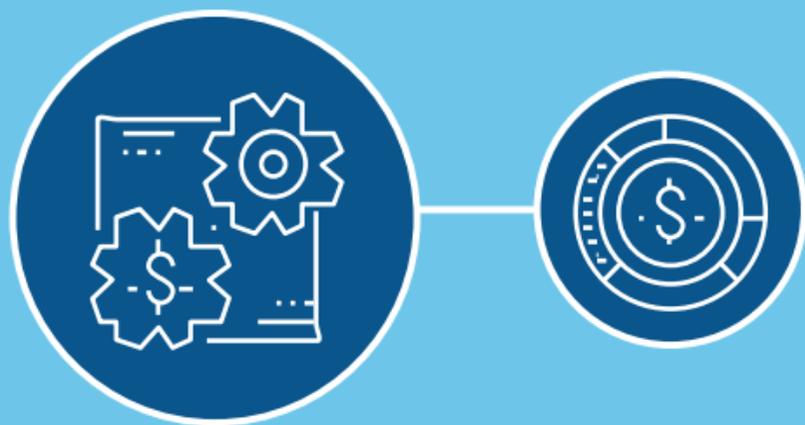


Internal Controls for Compensation: 3 Key Takeaways

The Uniform Guidance (UG) places greater emphasis on maintaining internal controls for achieving compensation compliance, which expands on the certification-based focus of A-21.

Consider the following when evaluating and building an effective system of internal controls for compensation:



1

Evaluate your control structure against Part 6 of the 2016 Office of Management and Budget (OMB) 2 CFR 200, Subpart F - Compliance Supplement. Validate that these controls work together cohesively.

2

Understand the costs and time dedicated to maintaining current internal controls and estimate whether improvements could be made. Consider how to optimally support with systems, roles and leadership buy-in. Balance the strengths of the controls with the need to seek administrative efficiencies.

3

Pursue controls that are appropriate for your institutional culture and cognizant of the broader compliance landscape. Monitor what other institutions are doing. Review audits to understand how the Office of Inspector General (OIG) and others will interpret.



To learn more about internal controls and other impacts of the UG, visit our [website](#), and follow [@Huron](#) for up-to-date webinars, events and speaking engagements.