

Redundant control activities: Handle with care!

- **Redundancy occurs when multiple control activities address a single risk.**
- **Redundant control activities make sense when they address the highest priority risks.**
- **Redundant controls should only be eliminated with care, after conducting a risk assessment to understand the associated risks.**

It is frustrating to complete an assignment only to discover someone else has done that exact same assignment, only perhaps in a different way. Frustration with situations like this give the word redundancy a negative connotation, causing it to be used interchangeably with words like excessive and inefficient. Not surprisingly, redundancies are frequently targeted for elimination.

Redundancies often happen in internal control systems. Redundant control activities occur where multiple control activities are designed to address a single risk. A risk is anything that would prevent the organization from achieving a particular goal. A control activity is an action taken by management to address risks.

Redundant control activities are often appropriate. A risk may be so significant that management targets it with several control activities, giving the organization multiple opportunities to address the risk before something goes wrong.

Redundant control activities make the most sense when addressing catastrophic or highest priority risks, and the least sense when they target minor risks. Whether a risk warrants multiple or redundant control activities is best determined by performing a risk assessment, which includes a ranking of identified risks. Where redundant control activities are in place, the design, placement, and cost effectiveness of the control activities must be taken into account to ensure the redundancy is justified.

To illustrate where redundant control activities are appropriate, consider the *Mona*

Lisa, arguably the world's most famous and recognizable painting. The *Mona Lisa*, on display at the Louvre Museum in Paris, France, is viewed by millions every year. The painting is protected by multiple layers of security including guards, alarms, surveillance cameras, and bullet proof glass. The multiple security measures—control activities—address the risk of theft or *damage* and are reasonable given that this painting has been stolen, pelted with rocks, doused with acid, had red paint sprayed at it, and survived the German occupation of France during World War II.

It is dangerous to remove a redundant control activity without understanding the risk it addresses. Deciding whether to remove a redundant control activity while the organization is undergoing rapid changes is especially risky because of the time it takes to fully understand the effects of the changes. The elimination of redundant control activities should always be handled with care.

Suggested Action Steps: Can you identify areas in your agency where multiple control activities address a single risk? Consider performing a risk assessment on those business processes. Are the redundant control activities appropriate, given the significance of the related risk, or are they unnecessary?

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