

*2. Article 2:***EFFECTIVE INTERNAL CONTROLS BEYOND ANALYSIS.**

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Abstract

Rigorous and strong internal controls that are carelessly rolled out have the potential of making some employees depart the organization and this has a negative effect on the human resource capacity of the company, most specifically when the employee involved is a key personnel, experience and expertise of the employee's departure will create a vacuum in the company's operations. It is crucial to also comprehend that embezzlement could be carried out by any employee enjoying any position, not necessarily senior managers and only big firms and multinational companies. To keep the brand image intact, often the process and actions are taken with the least coverage, but here is how to proceed if the firm has a suspicion on anyone: Embezzlement is described as the phenomenon of workplace theft in which an employee, who is entrusted with the safety of tangible or intangible property, steals that very same property.

Management should consider consistent training programs for employees and supervisory staff to enhance their skills and knowledge of internal controls implemented by management. The suggested training programs should include content based on grievance handling, conflict mitigation, and performance evaluations. The largest number of TMA employees leaving occurred from unfriendly, strong and strict internal control procedures in the analyzed period was in 2014, seven (7) employees left TMA. Over the 6-year period a general reduction occurred during 2017 and 2018 recording no leavers.

The research produced results found where employees do not discuss their complaints and application trials with superiors. They were mostly unenthusiastic to communicate the trials and grievances corresponding to internal controls and the supervisors. The reasons for not communicating where supervisors were perceived to be not interested and management seemed to be uninterested in their concerns, lack of compassion from the supervisors and top management, and even the supervisors face comparable issues. Management must also be aware of the effects of the selection of internal controls, most specifically in regard to concerns associated with compensation, bonuses, fringe benefits, promotions, and ranking. The best internal controls prevent fraud from occurring just as if the best police departments keep crime from happening. The effectiveness of internal controls in organizations varies by location, strength, and consistency