



Internal control as an indispensable tool for the management of operational risks in the UCI

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To understand the importance of internal control in companies, it is convenient to begin by understanding the purpose of internal control, which aims to safeguard the resources of the company or business avoiding losses due to fraud or negligence, as well as detecting deviations that arise in the company. In companies there are a variety of risks that must be addressed through the establishment of an adequate Internal Control System. These risks include Operational, Financial and Reputational risks. Well-applied Internal Control strongly contributes to obtaining optimal management, since it generates benefits for the entity's administration, at all levels, as well as in all the processes, sub-processes and activities where it is implemented.

