The overall objective of the fourth component of internal control is that information is current, accurate, appropriate in content and made available on a timely basis at all staff levels to permit management to achieve its objectives. Management uses quality information to support the internal control system.

As a manager, you must be able to obtain reliable information to determine risks and communicate policies and other information to those who need it. To effectively achieve this objective, here are some helpful tips and guidance to keep in mind:

- Your agency’s internal controls should outline the specific authority and responsibility of individual employees. These controls can also serve as a reference for employees seeking guidance on handling unusual situations.

- The internal control plan should provide for information to be communicated both within the organization (up as well as down) and externally to those outside, for example, vendors, recipients, and other departments.

- Management should process relevant data into information and maintain quality throughout the processing.

- This communication section of the internal control plan should require that:
  i. Supervisors communicate duties and responsibilities to their staff
  ii. Staff and middle management alert upper management to potential problems and
  iii. Administrative and program staff communicate requirements and expectations to each other
  iv. Separate communication lines are in place such as whistle blower hotlines to enable anonymous or confidential communication when normal channels are inoperative or ineffective

- Select appropriate methods of communication. Managers should distribute copies of the department’s internal control plan to all staff whose jobs are affected in any way by the information in the plan. Sending information electronically allows for new procedures and other information to immediately be distributed to a large staff.

- When making changes to internal controls, discuss the changes with the affected managers and staff to determine if the changes will accomplish the control objective.
evaluating possible alternatives, consider the costs and expected benefits of implementing control objectives in a cost-effective manner.

- Prepare and distribute the results of the evaluation and any related changes.

- Conduct in-house training sessions upon releasing new or extensively revised internal control plans to explain the meaning of the plan and the importance of internal controls. This training should also be part of the orientation of new employees.

- Schedule regular staff meetings. These meetings allow you the opportunity to hear your staff’s opinion on the overall progress of the agency. Staff meetings provide participants a means to share ideas on how to plan ahead and also discuss weaknesses within their area.

- Select the appropriate method of communication to external parties. When doing so, management should consider the audience, the nature of information, availability, cost, and legal or regulatory requirements.