



Achieving Effective Internal Control Over Robotic Process Automation *Integrating RPA Governance with the COSO Internal Control Integrated Framework (ICIF)*

NEW YORK, December 12, 2024 – The Committee of Sponsoring Organizations of the Treadway Commission ([COSO](https://www.coso.org)) today released a new publication that addresses critical governance challenges in the rapidly growing field of Robotic Process Automation (RPA). As RPA continues to reshape organizations by automating repetitive, rules-based tasks, this publication provides essential guidance for integrating RPA governance requirements with the COSO Internal Control Integrated Framework (ICIF).

The publication, *Achieving Effective Internal Control Over Robotic Process Automation*, commissioned by COSO and authored by Prof. Dr. Marc Eulerich, Jan Gruene and Dr. David A. Wood, presents an RPA governance framework designed to help organizations maximize RPA benefits while mitigating risks through an effective internal control framework. Drawing from extensive research and professional feedback, the framework identifies key governance areas and control requirements to address common challenges associated with RPA, including security vulnerabilities, process knowledge loss, and uncontrolled bot proliferation.

While RPA offers organizations significant efficiency, cost savings, and accuracy improvements, it introduces unique governance and internal control challenges. RPA's ease of use, low cost, and scalability often lead to ad-hoc implementations that bypass traditional IT governance frameworks, creating potential security risks and operational inefficiencies. In this paper, COSO outlines how organizations can align RPA governance with the five key components of the COSO-ICIF framework: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.

“The integration of RPA governance principles with the COSO-ICIF framework is an important step for organizations looking to not only leverage the benefits of automation but also maintain a robust system of internal controls,” says Lucia Wind, Executive Director & Chair of COSO. “This publication provides practical strategies and best practices for ensuring that RPA implementations align with established governance principles, thus protecting organizations from emerging risks and enabling long-term success.”

The report highlights that, while RPA offers organizations significant advantages, it also introduces risks such as inconsistent bot deployment, increased potential for security breaches, and difficulties in scaling automation efforts. By mitigating these risks through a structured internal control framework, organizations can ensure that RPA initiatives contribute to overall operational effectiveness while maintaining a high standard of governance and risk management.

“By addressing each component of the COSO framework in relation to RPA, organizations can develop a holistic approach to governance that supports both innovation and control,” added Wind.

For more information, or to download a copy of this publication, please visit www.coso.org.



About COSO

Originally formed in 1985, COSO is a voluntary private sector organization dedicated to helping organizations improve performance by developing thought leadership that enhances internal control, risk management, governance and fraud deterrence. COSO is jointly sponsored by the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), Financial Executives International (FEI), the Institute of Management Accountants (IMA), and The Institute of Internal Auditors (IIA). For more information, visit www.COSO.org.

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