

UNIVERSITY OF TOLEDO INTERNAL AUDIT DEPARTMENT

MEASURE CUSTOMER SATISFACTION

Control practices

The following control objectives provide a basis for strengthening your control environment for the process of measuring customer satisfaction. When you select an objective, you will access a list of the associated business risks and control practices. That information can serve as a checklist when you begin reviewing the strength of your current process controls.

This business risk and control information can help you assess your internal control environment and assist with the design and implementation of internal controls. Please note that this information is at the generic business process level and many companies will need to go beyond generic models to address the specific business processes that support the financial and nonfinancial disclosures being made. You can combine the insight of this business risk and control information with your industry-specific knowledge and understanding of your company's

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B. Management and employees are given the information they need to measure customer satisfaction.

Business risks