

ENTITY 2017 ICQs

June 30, 2017

**IT****ACCOUNT BALANCE/TRANSACTION CLASS: IT**

Relevant General/Application Controls	Financial Statement Assertions					Tests of Controls **
	Exist.	Compl.	Rights/ Oblig.	Value/ Alloc.		
<b>Account Balance:</b>						
<b>Classes of Transactions:</b>	Occur.	Compl.	Accur.	Cutoff	Class.	
<b>Presentation and Disclosure:</b>	Occur/ Rights & Oblig	Compl.	Class. & Understand.	Accur. & Value.		

**FINAL RISK ASSESSMENT**

Data/Reliability Risk *						
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\* Maximum, slightly below maximum, moderate or low

\*\* If deviations are noted, the auditor should make inquiries to understand the consequences of the deviation(s) and determine whether the test of controls can be relied upon and whether additional tests are necessary.