**ENTITY** 2023 ICQs

June 30, 2023 **CONTROL RISK ASSESSMENT**

**TRANSACTION CLASS: Taxes and Special Assessments**

| | Financial Statement Assertions | | | | | |
|---|---|---|---|---|---|---|
| Relevant Internal Control Activities | Occur | Compl. | Accur. | Cutoff | Class. | Tests of Controls** |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**FINAL RISK ASSESSMENT**

| | | | | | | |
|---|---|---|---|---|---|---|
| Inherent Risk Assessment (Higher, Moderate or Lower) | | | | | | |
| Initial Assessment of Control Risk * | | | | | | |
| Tests of Controls (W/P Ref.) | | | | | | |
| Final Assessment of Control Risk * | | | | | | |

* 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, whether additional tests are necessary and whether the risk of material misstatement needs to be addressed through substantive procedures.

Did control or fraud risk change based on the tests of controls or other procedures? ☐ Yes ☐ No

If yes, describe the effect on substantive testing.