

ENTITY _____ 2019 ICQs

June 30, 2019

MONITORING

Briefly summarize how the design of the monitoring process was identified.

Briefly summarize how the controls were determined to be implemented.

Briefly summarize the significant elements (major concerns) of the entity's monitoring process that affect the risk of material misstatement in the financial statements.

Identify the tests of controls, if any, performed to test the operating effectiveness of the controls.