

ENTITY 2019 ICQs

June 30, 2019

CONTROL ACTIVITIES**Transaction Class: Transfers**

Briefly summarize how the design of the internal control activities was identified.

Briefly summarize how the internal control activities were determined to be implemented.

Summary of Internal Control Weaknesses and Areas of Potential Misstatement:	Financial Statement Assertions					Comment Reference
	Occur	Compl.	Accur.	Cutoff	Class.	

Planned assessment control risk: (Consider results of IT controls, if applicable)

Approach to Test of Controls:

Approach to Substantive Tests: What audit procedures are planned to achieve audit objectives and low audit risk considering the nature, timing and extent of procedures?