

ENTITY _____ 2019 ICQs _____

June 30, 2019

CONTROL ACTIVITIES**Transaction Class: Financial Reporting**

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/ Rights & Oblig. | Compl. | Class. & Understand. | Accur./ Value. | |
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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?