

ENTITY _____ 2019 ICQs _____

June 30, 2019

CONTROL ENVIRONMENT

Briefly summarize how the design of the control environment was identified.

Briefly summarize how the controls were determined to be implemented.

Briefly summarize the significant elements (major concerns) of the control environment 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 control environment.