

ENTITY _____ 2019 ICQs _____

June 30, 2019

IT**ACCOUNT BALANCE/TRANSACTION CLASS: IT**

Relevant General/Application Controls	Financial Statement Assertions					Tests of Controls **
	Exist.	Compl.	Rights/ Oblig.	Value/ Alloc.		
Account Balance:						
Classes of Transactions:	Occur.	Compl.	Accur.	Cutoff	Class.	
Presentation and Disclosure:	Occur/ Rights & Oblig	Compl.	Class. & Understand.	Accur. & Value.		

FINAL RISK ASSESSMENT

Data/Reliability Risk *						
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* 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 and whether additional tests are necessary.