

ENTITY _____ 2019 ICQs _____

June 30, 2019

CONTROL ACTIVITIES**Transaction Class/Account Balance: Disbursements/Expenditures/Payables/Deferred Inflows**

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
	Exist/ Occur	Compl.	Rights & Oblig.	Value & Alloc./Accur.	Cutoff	Class.	

Planned assessment of 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?