

**ENTITY** \_\_\_\_\_ 2019 ICQs \_\_\_\_\_

June 30, 2019

**CONTROL ACTIVITIES****Account Balance/Transaction Class: Capital Assets/Depreciation**

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 the 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?