

ENTITY _____ 2018 ICQs

June 30, 2018

INFORMATION AND COMMUNICATION

Briefly summarize how the design of the information and communication process was identified.

Briefly summarize how the controls were determined to be implemented.

Briefly summarize the significant elements (major concerns) of the entity's information and communication process 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 controls.