

LANDFILL 2018 Audit Programs**INTERNAL CONTROL QUESTIONNAIRE**
IT

June 30, 2018

TRANSACTION CLASS/ACCOUNT BALANCE: 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.