

**ENTITY** 2021 ICQs

June 30, 2021

**CONTROL ACTIVITIES****Account Balance: Cash**

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<br>Areas of Potential Misstatement: | Financial Statement Assertions |        |                   |                  | Comment<br>Reference |
|--|--------------------------------|--------|-------------------|------------------|----------------------|
|  | Exist                          | Compl. | Rights/<br>Oblig. | Value/<br>Alloc. |                      |
|  |                                |        |                   |                  |                      |
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|  |                                |        |                   |                  |                      |

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?