

ENTITY _____ 2021 ICQs _____

June 30, 2021

IT**ACCOUNT BALANCE/TRANSACTION CLASS: IT**

| Relevant General/Application Controls | Financial Statement Assertions | | | | | Tests of Controls ** |
|---------------------------------------|--------------------------------|--------|-------------------------|--------------------|--------|----------------------|
| | Exist. | Compl. | Rights/ Oblig. | Value/ Alloc. | | |
| Account Balance: | | | | | | |
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| Classes of Transactions: | Occur. | Compl. | Accur. | Cutoff | Class. | |
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| Presentation and Disclosure: | Occur/ Rights & Oblig | Compl. | Class. & Understand. | Accur. & Value. | | |
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FINAL RISK ASSESSMENT

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|-------------------------|--|--|--|--|--|--|
| Data/Reliability Risk * | | | | | | |
|-------------------------|--|--|--|--|--|--|

* 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.