

INTERNAL CONTROL DOCUMENTATION

Entity:	XXXX A Savings Bank XXXX
Subsidiary or Division:	
Balance Sheet Date:	

Prepared:	
Approved:	
Partner:	

General

This form assists us in:

- Gaining an understanding of internal control at the entity level to plan the audit and to determine the nature, timing and extent of our audit procedures;
- Identifying and evaluating the design of the entity-level controls important to the audit;
- Determining whether the entity-level controls important to the audit have been implemented;
- Assessing the effectiveness of internal control at the entity level; and
- Summarizing the procedures performed and information considered in identifying the risks of material misstatement due to fraud.

We also are required to obtain information about internal control at the individual application/process level to plan the audit (e.g., make our combined inherent and control risk assessments) and to determine the nature, timing, and extent of our audit procedures.

The information we obtain and document in this form also is useful in evaluating entity-level controls in connection with engagements to report on internal control over financial reporting (e.g., Section 404 of the Sarbanes-Oxley Act of 2002, FDICIA).

4. The form includes a Table of Contents that has hyperlinks to each applicable section. Also, hyperlinks back to the Table of Contents or to other specific sections within Parts 1 and 2 are included within the form. After using a hyperlink, you may return to the point of origin by selecting the back arrow key on the Microsoft Word toolbar. These hyperlinks provide the engagement team the ability to copy, paste, and edit information from the detailed sections within Parts 1 and 2 to the Conclusion on the Effectiveness of Internal Control at the Entity Level and the Summary of Observations and Identified Fraud Risks. In addition, the hyperlinks will facilitate review of the information in the form.

Instructions for Completing the Internal Control Document

1. Many sections of the form require the engagement team to document observations based on a list of factors to consider. It is not necessary to provide a response for each factor. Rather, the list of factors is intended to be thought-provoking so that the engagement team can apply its collective knowledge of the entity in tailoring an appropriate response for the applicable section.
2. We document our consideration of the components of internal control at the entity level in Part 1 of the form. The responses provided should include relevant observations (whether positive or negative) based on the Factors to Consider. Accordingly, a response of "none" or "not applicable" is not appropriate for this section within Part 1. We also identify the entity-level controls important to the audit and determine whether those controls have been properly designed and implemented in Part 1. Responses within Part 1 should be sufficient to support our Conclusion on the Effectiveness of Internal Control at the Entity Level. Any response within Part 1 that is indicative of a potential fraud risk also is included in the Summary of Observations and Identified Fraud Risks.
3. Part 2 is used to document sources of information available specific to our identification of the risks of material misstatement due to fraud. Responses in Part 2 that are indicative of a potential fraud risk are included in the Summary of Observations and Identified Fraud Risks.

Internal Control Document

3

Contents

[Conclusion on the Effectiveness of Internal Control at the Entity Level](#)

[Summary of Observations and Identified Fraud Risks](#)

[Summary of Identified Fraud Risks and Planned Responses](#)

Part 1 – [Understanding Entity-Level Controls](#)

1.1 [Control Environment](#)

- a. [Integrity and Ethical Values, and the Behavior of Key Executives](#)
- b. [Management's Control Consciousness and Operating Style](#)
- c. [Management's Commitment to Competence](#)
- d. [Board of Directors and/or Audit Committee, Participation in Governance and Oversight](#)
- e. [Organizational Structure and Assignment of Authority and Responsibility](#)
- f. [Human Resource Policies and Practices](#)

1.2 [Risk Assessment](#)

1.3 [Control Activities, Information and Communication](#)

1.4 [Monitoring](#)

Part 2 – [Identifying Potential Risks of Material Misstatement Due to Fraud](#)

2.1 [Engagement Team Discussion\(s\)](#)

2.2 [Risk Factors Relating to Fraudulent Financial Reporting](#)

2.3 [Risk Factors Relating to Misappropriation of Assets](#)

Documenting Internal Controls Sample

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Documenting Internal Controls Sample:

Auditing Robyn Moroney, Fiona Campbell, Jane Hamilton, Valerie Warren, 2020-10-12 Auditing A Practical Approach with Data Analytics 4th Canadian Edition prepares today's students to meet the rapidly changing demands of the auditing profession with a focus on data driven analysis and decision making Students work through a full audit in a practical and applied manner developing the professional judgement and critical thinking skills needed to make real decisions auditors face every day Students are introduced to the language key processes and level of thinking required to build ethical and audit reasoning through an integrated case based approach that better prepares them for successful completion of the CPA exam and the builds the confidence needed to succeed as a modern auditing professional **Audit Sampling** Dan M. Guy, D. R. Carmichael, O. Ray Whittington, 1994-01-26 Designed from the perspective of financial auditing with emphasis on the use of sampling in the audit of financial statements by external as well as internal auditors Presents technical sampling material within the context of the auditing risk model New to this edition a chapter on nonstatistical sampling coverage of sampling to test compliance with laws and regulations SAS 55 on internal control structure and recently published articulation standards *Consideration of the Internal Control Structure in a Financial Statement Audit* American Institute of Certified Public Accountants. Control Risk Audit Guide Task Force, 1990 Finance Essentials Scott Moeller, 2012-04-26 Written by some of the best minds in finance this book is crammed full of top quality content that enables the practitioner and student alike to become more knowledgeable in their fields of interest *Ebook: Auditing & Assurance Services* Timothy Louwers, Robert Ramsay, David Sinason, Jerry Strawser, Jay Thibodeau, 2014-10-16 Auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface The recent financial crisis has made this skill even more crucial to the business community As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor's responsibility related to fraud maintaining a clear perspective probing for details and understanding the big picture are indispensable to effective auditing The author team of Louwers Ramsay Sinason Strawser and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing Assurance Services supplying the necessary investigative tools for future auditors *The Oxygen Status of Arterial Blood* R. Zander, F. O. Mertzlufft, 1991-05-02 **Trade Compliance Risk Management Process** U.S. Customs Service, 1999 **Industry Perspectives on Achieving Audit Readiness** United States. Congress. House. Committee on Armed Services. Panel on Defense Financial Management and Auditability Reform, 2012 *Codification of Statements on Auditing Standards* American Institute of Certified Public Accountants. Auditing Standards Board, American Institute of Certified Public Accountants, 1994 Codification of Statements on Auditing Standards (including Statement on Financial Forecasts and Projections and Statements on Standards for Attestation Engagements) American Institute of Certified Public Accountants. Auditing Standards Board, 1989 **Principles of**

Auditing and Other Assurance Services Ray Whittington, Kurt Pany, 2001 Auditing theory and practice is presented in a comprehensible manner suitable for students who have not had significant auditing experience The relationship between accountancy and auditing is clearly explained **AICPA Professional Standards**, 1996 Codification of Statements on Auditing Standards American Institute of Certified Public Accountants. Auditing Standards Executive Committee, 1995 Assurance CAP (Chartered Accountants Program), 2022-02-14 **Internal Control, Internal Auditing, and Operations Auditing for Hospitals** American Hospital Association, 1979 **Business Statistics** David F. Groebner, Patrick W. Shannon, 1993 **Auditing** Jack C. Robertson, Smieliauskas, Wally, 2001 Auditing An International Approach formerly titled Auditing and Other Assurance Engagements presents a comprehensive balanced and current introduction to the auditing field This text bridges the gap between students knowledge of accounting principles and the professional practice of accounting and auditing in the working world Emphasizing a cycles approach the book covers the financial auditor s decision making process 1 problem recognition and developing audit objectives 2 evidence collection with audit procedures and 3 making judgements about control risk and the fair presentation of financial statement assertions Building on the strengths of the first Canadian and former U S editions the authors reflect exciting challenges inherent to current auditing practice and other assurance services As the revised title suggests the second edition of this best selling text has kept pace with the growing importance of International Accounting Standards in the context of Canadian business world **Healthcare Financial Management**, 1985 Some issues accompanied by supplements **Federal Register**, 1993-04-20 **Wiley CPA Exam Review 2006** O. Ray Whittington, Patrick R. Delaney, 2005-12-06 Most Widely Used CPA Examination Review Products Worldwide Completely revised for the new computerized CPA exam all the information you need to master The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Complete sample exam in auditing and attestation Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Examination Review 2006 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work Other titles in the WILEY CPA EXAMINATION REVIEW 2006 FOUR VOLUME SET Business Environment and Concepts Financial Accounting and Reporting Regulation See inside for the entire array of Wiley CPA Examination Review Products I owe you and your staff a big thanks for putting out such a great product at an affordable price I didn t have the resources to attend any of the review classes but your study review books software and the focus notes were more than enough Chris Wright

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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**Documenting Internal Controls Sample**," an enthralling opus penned by a highly acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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Table of Contents Documenting Internal Controls Sample

1. Understanding the eBook Documenting Internal Controls Sample
 - The Rise of Digital Reading Documenting Internal Controls Sample
 - Advantages of eBooks Over Traditional Books
2. Identifying Documenting Internal Controls Sample
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Documenting Internal Controls Sample
 - User-Friendly Interface
4. Exploring eBook Recommendations from Documenting Internal Controls Sample
 - Personalized Recommendations
 - Documenting Internal Controls Sample User Reviews and Ratings
 - Documenting Internal Controls Sample and Bestseller Lists

5. Accessing Documenting Internal Controls Sample Free and Paid eBooks
 - Documenting Internal Controls Sample Public Domain eBooks
 - Documenting Internal Controls Sample eBook Subscription Services
 - Documenting Internal Controls Sample Budget-Friendly Options
6. Navigating Documenting Internal Controls Sample eBook Formats
 - ePub, PDF, MOBI, and More
 - Documenting Internal Controls Sample Compatibility with Devices
 - Documenting Internal Controls Sample Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Documenting Internal Controls Sample
 - Highlighting and Note-Taking Documenting Internal Controls Sample
 - Interactive Elements Documenting Internal Controls Sample
8. Staying Engaged with Documenting Internal Controls Sample
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Documenting Internal Controls Sample
9. Balancing eBooks and Physical Books Documenting Internal Controls Sample
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Documenting Internal Controls Sample
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Documenting Internal Controls Sample
 - Setting Reading Goals Documenting Internal Controls Sample
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Documenting Internal Controls Sample
 - Fact-Checking eBook Content of Documenting Internal Controls Sample
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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Metaphors: "Wearing an open-necked shirt (borrowed from Mr. Meier) and blue jeans rolled up at the cuffs, [Perry] looked as lonely and inappropriate as a ... In Cold Blood by Kendall Cheval Personification - "his memory...haunting the hallways of his mind" (pg 44); Alliteration - "...the whisper of the wind voices in the wind-bent wheat.. In Cold Blood Metaphors ' Perry knows that there is no way he can come out ahead. He will be running for the rest of his life, or he will be caught and possibly hanged. 'Running a race ... Figurative Language In Truman Capote's In Cold Blood " [He] pulled up the covers, tucked her in till just her head showed..." the use of 'tucked her in' expresses a calm and cozy tone which contrasts with the ... Figurative Language In Truman Capote's In Cold Blood One example of imagery is used in line 5 "I'm stone. I'm flesh." The narrator is using metaphoric and literal imagery describing his body. The reader can ... Metaphor, Make-believe and Misleading Information in ... Sep 10, 2022 — Packed with metaphor, language play and allegory - such as that found in the

noted tomcat extract above - In Cold Blood can surely only ever be ... Rhetorical Strategies Mar 7, 2011 — However, one of the most important rhetorical devices written in the novel is in the form of a metaphor: “He and Dick were 'running a race ... In Cold Blood - LitDevices.com Jul 1, 2019 — The author uses vivid imagery to create a sense of place and atmosphere, such as when he describes the Clutter home as “a home with absolutely ... Language Devices In Truman Capote's In Cold Blood Truman Capote uses variety of language devices to vividly develop Perry Smith in his novel In Cold Blood. These language devices include, diction, similes ... Health Economics: 9780321594570 Charles E. Phelps. Health Economics. 4th Edition. ISBN-13: 978-0321594570, ISBN ... Health Economics 4th ed. Reviewed in the United States on May 10, 2011. Click ... Health Economics (text only) 4th (Fourth) edition by C. E. ... Publication date. January 1, 2009 ; ASIN, B003RN50OI ; Publisher, Addison Wesley; 4th edition (January 1, 2009) ; Language, English ; Hardcover, 0 pages ... HEALTH ECONOMICS 4th Edition INTERNATIONAL ... HEALTH ECONOMICS 4th Edition INTERNATIONAL EDITION by Charles E. Phelps. ; Publication Name. Pearson ; Accurate description. 5.0 ; Reasonable shipping cost. 4.9. Health Economics by Charles E Phelps Buy Health Economics 4Th Edition By Charles E Phelps Isbn 0132948532 9780132948531 5th edition 2012. ... Phelps \$89.90 \$16.95. Health Economics ... Health Economics (4th Edition) - Hardcover By Phelps ... Health Economics (4th Edition) - Hardcover By Phelps, Charles E. - GOOD ; SecondSalecom (2930468) ; Notes · Item in good condition. ; Est. delivery. Wed, Dec 6 - ... H136057.pdf - Health Economics Fourth Edition Charles E.... View H136057.pdf from HEALTH SCI 111 at Massachusetts Institute of Technology. Health Economics Fourth Edition Charles E. Phelps PEARSON ' CONTENTS Preface ... Health Economics: International Edition - Phelps, Charles E. Health Economics combines current economic theory, recent research, and health policy problems into a comprehensive overview of the field. Health Economics (4th Edition) by Charles E. Phelps Feb 20, 2009 — Addison Wesley, 2009-02-20. Hardcover. Good. Synopsis. Health Economics combines current economic theory, recent research, and health policy ... Health Economics 4th edition (9780321594570) This thorough update of a classic and widely used text follows author Charles E. Phelps's three years of service as Provost of the University of Rochester. Health Economics - 6th Edition - Charles E. Phelps Health Economics combines current economic theory, recent research, and up-to-date empirical studies into a comprehensive overview of the field. Key changes to ... I Am Hutterite: The Fascinating True Story of a Young ... I Am Hutterite: The Fascinating True Story of a Young Woman's Journey to Reclaim Her Heritage. Mary-ann Kirkby. 4.2 out of 5 stars 2,644. Audio CD. 3 offers ... I Am Hutterite (Audible Audio Edition) - Mary-Ann Kirkby Mary Ann Kirkby's book is a very interesting life of having lived in a Hutterite colony and then having to leave it behind at the tender age of ten when her ... I Am Hutterite by Mary-Ann Kirkby AudioBook CD A fascinating memoir revealing the unique culture of the Hutterite religious community. I Am Hutterite takes readers into the hidden heart of the little-known ... I Am Hutterite Audiobook, written by Mary-Ann Kirkby I Am Hutterite: The Fascinating True Story of a Young Woman's Journey to reclaim Her Heritage · Digital Download · CD · MP3 CD. I am Hutterite: Audio Book on CD I am

Hutterite: Audio Book on CD ; Gift card type, null ; Format, Audiobook ; No. of Pages, 420 ; Release date, May 06, 2010 ; Publisher, Thomas Nelson. Mary-Ann Kirkby - i am hutterite Canadian author Mary-Ann Kirkby narrates her own coming-of-age memoir, which recounts the benefits and drawbacks of growing up in a closed-off religio. All Editions of I Am Hutterite - Mary-Ann Kirkby I Am Hutterite: The Fascinating True Story of a Young Woman's Journey to Reclaim Her Heritage. Published January 1st 2010 by Thomas Nelson Audio. Audio CD, 7 ... I Am Hutterite: The Fascinating True Story of a Young ... The audio book is read by the author in a wonderful reminiscing tone. It was like sitting beside a friend explaining their life story. Highly recommend the ... I Am Hutterite: The Fascinating True Story of a Young ... In the book I Am Hutterite, Mary Ann Kirkby shares with us a glimpse of the reclusive and extraordinary Hutterite colony near Portage la Prairie, Manitoba. I Am Hutterite - By Mary-ann Kirkby (paperback) Winner of the 2007 Saskatchewan Book Award for Non-fiction; Unveils the rich history and traditions of the Hutterite people's extraordinary way of life ...