

# 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

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# Documenting Internal Controls Sample

**Rosina Ehmann**



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Consideration of the Internal Control Structure in a Financial Statement Audit American Institute of Certified Public Accountants. Control Risk Audit Guide Task Force, 1990 **Codification of Statements on Auditing Standards** American Institute of Certified Public Accountants. Auditing Standards Executive Committee, 1995 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 **Industry Perspectives on Achieving Audit Readiness** United States. Congress. House. Committee on Armed Services. Panel on Defense Financial Management and Auditability Reform, 2012 *The Oxygen Status of Arterial Blood* R. Zander, F. O. Mertzluft, 1991-05-02 *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 **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 *AICPA Professional Standards*, 1996 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 **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 *Trade Compliance Risk Management Process* U.S. Customs Service,1999 **Assurance** CAP (Chartered Accountants Program),2022-02-14

**Federal Register** ,1993-04-20 **Wiley CPA Examination Review 2005, Auditing and Attestation** Patrick R. Delaney,O. Ray Whittington,2004-11-19 Completely revised for the new computerized CPA Exam Published annually this comprehensive four volume study guide for the Certified Public Accountant s CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care is taken to ensure that they cover all the information candidates need to pass the CPA Exam Reflecting the most recent changes to the new computerized CPA Exam this comprehensive examination review is broken down into four volumes Regulation Auditing and Attestation Financial Accounting and Reporting and Business Environment and Concepts The number one CPA exam review provider worldwide these study guides Include over 2 700 practice questions and complete information on the new simulation questions Contain a unique modular structure that divides the content into 44 self contained study modules so that candidates can zero in on areas that need the most work Include AICPA content requirements and offers three times as many examples as other CPA exam review study guides O Ray Whittington PhD CPA CMA CIA Chicago IL is the Ledger and Quill Director of the School of Accountancy at DePaul University and author of bestselling books in the Wiley CPA Examination Review System Patrick R Delaney PhD CPA was the Arthur Andersen LLP Alumni Professor of Accountancy at Northern Illinois University and the author of bestselling books audios and software in the Wiley CPA Examination Review System City of Port Huron v. Amoco Oil Company, Inc., 462 MICH 854 , 112892 **Business Statistics** David F. Groebner,Patrick W. Shannon,1993 **Business International Money Report** ,1979 Business International Money Report Business International Corporation,1979

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