

Internal Control Frameworks

Process	Risk	Control	Control	Control	Component	Application	Risk	Control	Control Description	Testing
Revenue Recognition					To ensure timely & accurate recording of transactions to provide accurate financial statements, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Inventory Management					To ensure accurate & timely recording of inventory, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Fixed Asset Management					To ensure accurate & timely recording of fixed assets, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Payroll Management					To ensure accurate & timely recording of payroll, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Accounts Payable Management					To ensure accurate & timely recording of accounts payable, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Accounts Receivable Management					To ensure accurate & timely recording of accounts receivable, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Capital Expenditure Management					To ensure accurate & timely recording of capital expenditures, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Financial Reporting					To ensure accurate & timely recording of financial reporting, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.				
Compliance	Compliance	Compliance	Compliance	Compliance					To ensure accurate & timely recording of compliance, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.

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Raffaella Di Napoli



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