

Internal Control Frameworks

Process	Risk	Control	Control	Control	Component	Application	Risk	Control	Control Description	Testing
Revenue Recognition					To ensure correct & complete 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 correct & complete 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 correct & complete 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 correct & complete 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 correct & complete 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 correct & complete 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 correct & complete 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 correct & complete 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 correct & complete recording of compliance, the following controls are in place:	Test the flow chart to ensure it is accurate and complete.

Internal Control Matrix Template

RJ Alexander



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