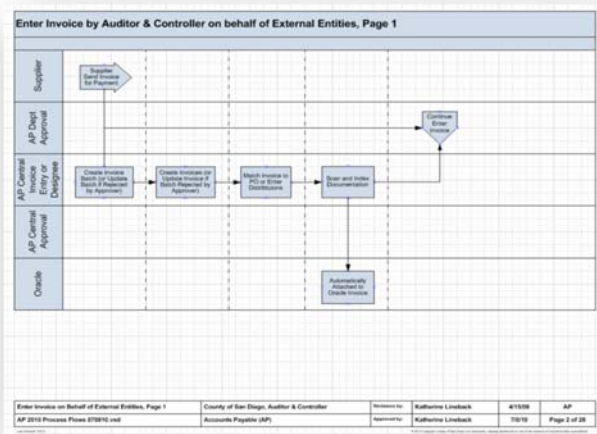


Control No.	What Could Go Wrong? (WCGW)	Transaction & Event Assertions				Period end Account Balance Assertions			Presentation & Disclosure Assertions			Control Activity	Contact Name	Type of Control				Control Objectives				Document and/or Policy & Procedure		Control Activity Frequency (Daily, Weekly, Biweekly Monthly, Quarterly, Annual)	Comments/Notes											
		1. Occurrence	2. Completeness	3. Accuracy	4. Cutoff	5. Classification	6. Existence	7. Rights & Obligations	8. Completeness	9. Valuation & Allocation	10. Occurrence & Rights & obligations			11. Completeness	12. Classification & understandability	13. Accuracy & Valuation	Preventative	Detective	Automated	Manual	Duties are segregated	Assets are safeguarded	Transactions are authorized			Transactions are accurate, complete, compliant, and properly transferred	Written procedure in place (Y/N)	Process or control is evidential (Y/N)	System Application Name	Control Ranking* (K=Key NK=Non-Key)	Name/Description	Hyperlink				



**Business Process
Process Analysis Document
Fiscal year 20xx-xx**

Background:
Inputs:
Outputs:
Other special notes related to the process:

- Flows:**
- Start to End process understanding
 - Logical phases/major steps
 - Swim lanes for clear visible lines of responsibility
 - Level of detail dependent on risk levels & importance to overall process