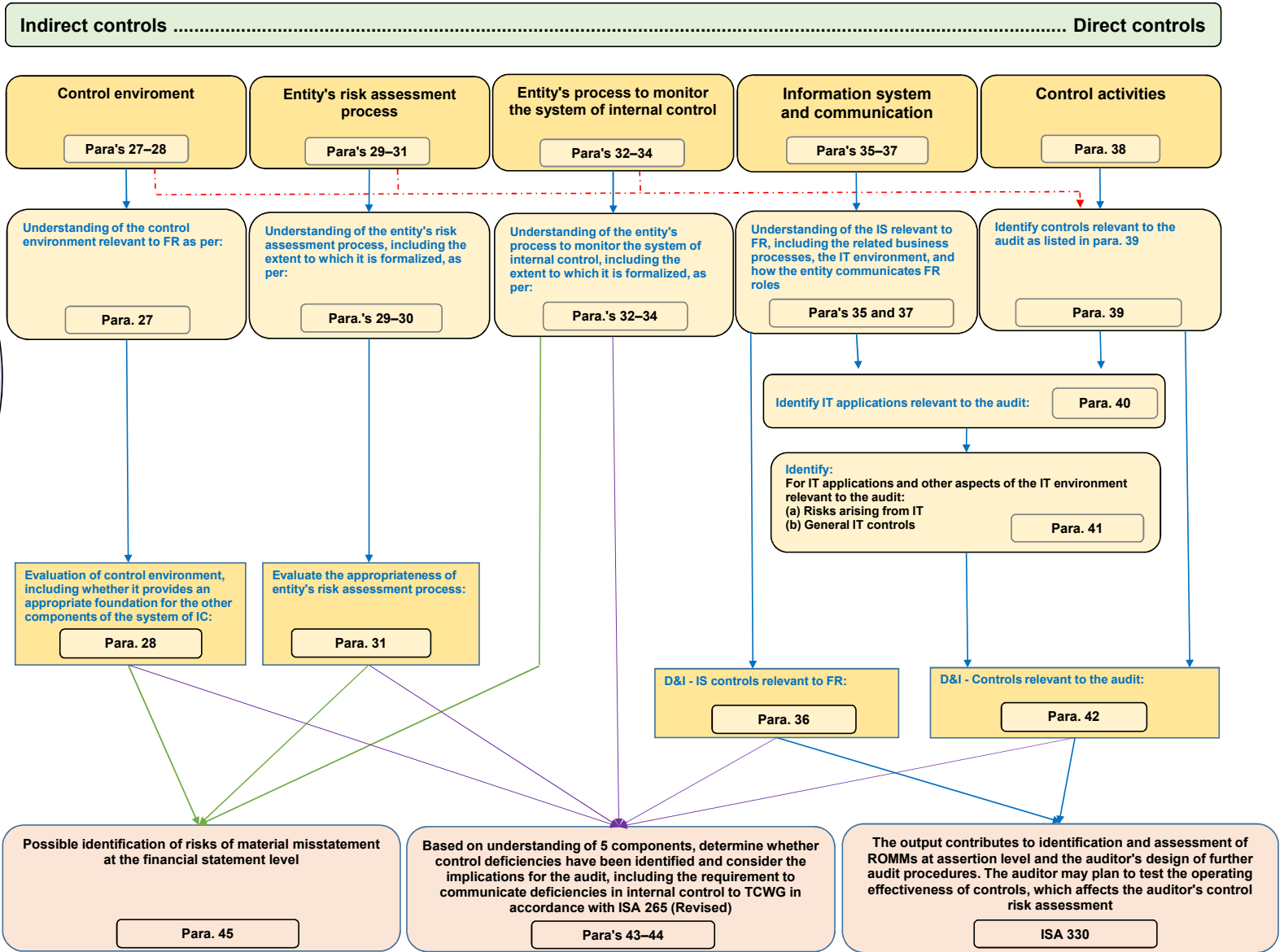


Obtaining an Understanding of the Entity's System of Internal Control – ISA 315 (Revised) Para's 25–44



Acronyms:

- COTABD - Classes of transactions, account balances or disclosures
- IS - Information system
- IT - Information technology
- TCWG - Those charged with governance
- IC - Internal control
- FR - Financial reporting
- D&I: Evaluate the design of controls and determine whether they have been implemented