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## Internal Control-Integrated Framework: Feedback Questions, September 2012

Committee of Sponsoring Organizations of the Treadway Commission

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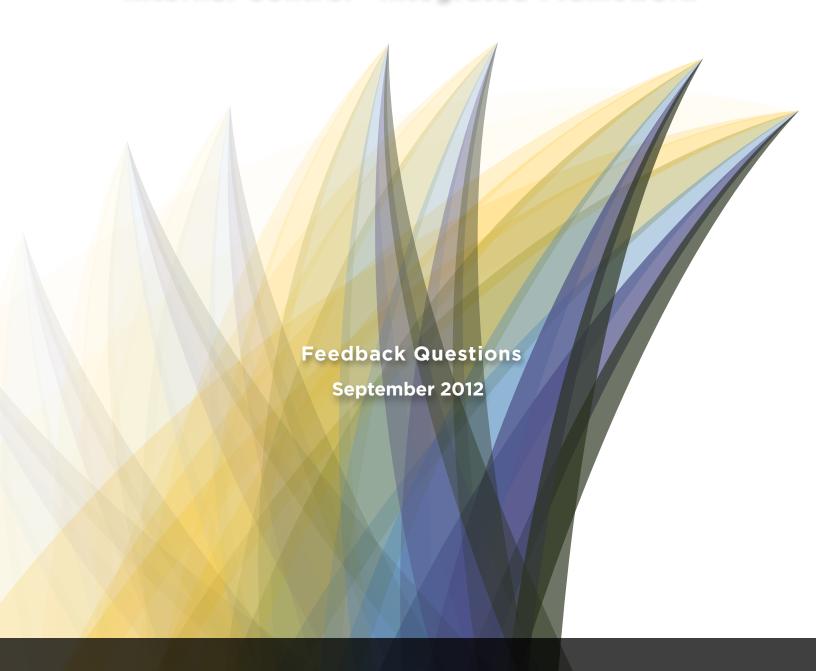


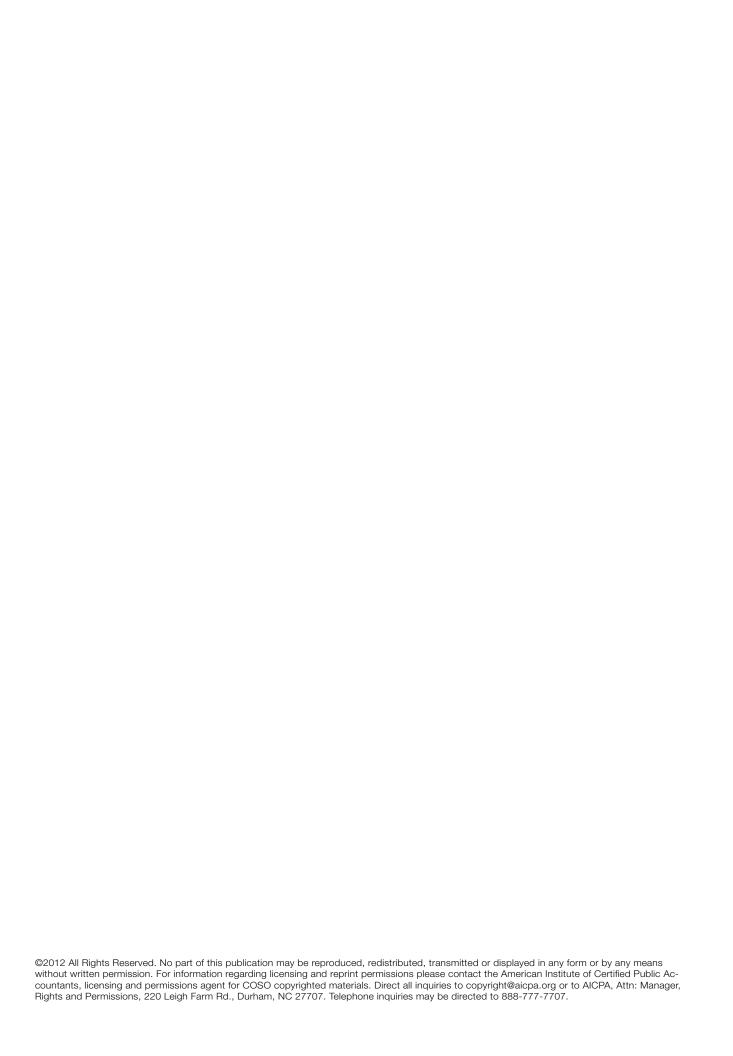
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Committee of Sponsoring Organizations of the Treadway Commission

# Internal Control—Integrated Framework





## Feedback Questions

To assist you in developing your views of these documents, COSO and PwC have prepared a series of questions for consideration. Respondents can answer these questions on the website. Questions in Section A and Section B are generally answered using a 1 to 5 rating, with 1 being Strongly Agree and 5 being Strongly Disagree. Those questions are reproduced here for reference as you consider these documents.

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Section	A: H	7rO	$\Gamma\Pi\Theta$	ڔ

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pendium of Approaches and Examples (ICEFR)  Des your organization apply the 1992 COSO Framework to external financial reporting objectives?
ne ICEFR document will be useful in applying the Framework to your entity's external financial porting objectives
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porting objectives
ne ICEFR document will impose additional burdens on entities' reporting on the effectiveness of interport on the effectiveness of interport of 20 (OX) requirements
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The ICEFR document is relevant for both larger and smaller entities

The ICEFR document is relevant for private, not-for-profit and government entities

The ICEFR document's approaches and examples clearly illustrate principles set out in the Framework 11. 12. Additional approaches and/or examples are needed to illustrate the principles If you agree, which principles need additional approaches and/or examples? Other comments on the ICEFR document Section C: Internal Control-Integrated Framework: Framework and Appendices (Framework) 14. The Framework appropriately discusses the role and relevance of components, principles, and points of focus The expanded reporting objective set forth in the Framework does not diminish our ability to apply the Framework in an ICEFR context The Effective Internal Control chapter provides a clear understanding of the requirements for an effective system of internal control The Framework appropriately requires that each of the five components be present and functioning for effective internal control The Framework appropriately requires that relevant principles be present and functioning for effective 18. internal control The Framework appropriately balances discussions regarding reporting, operations, and 19. compliance objectives Appendix E: Consideration of Public Comment Letters is clear and provides an understanding of the revisions made to the Framework Exposure Draft (December 2011) 21. Appendix F: Summary of Changes to the Internal Control-Integrated Framework Issued in 1992 is clear and provides an understanding of the changes made 22. Other comments on the Framework