

## The 17 principle with attributes of the Green Book are as follows:

### Control Environment

1. The oversight body and management should demonstrate a commitment to integrity and ethical values.
  - Tone at the Top
  - Standards of Conduct
  - Adherence to Standards of Conduct
2. The oversight body should oversee the entity's internal control system.
  - Oversight Structure
  - Oversight for the Internal Control System
  - Input for Remediation of Deficiencies
3. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
  - Organizational Structure
  - Assignment of Responsibility and Delegation of Authority
  - Documentation of the Internal Control System
4. Management should demonstrate a commitment to recruit, develop, and retain competent individuals.
  - Expectations of Competence
  - Recruitment, Development, and Retention of Individuals
  - Succession and Contingency Plans and Preparation
5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
  - Enforcement of Accountability
  - Consideration of Excessive Pressures

### Risk Assessment

6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.
  - Definitions of Objectives
  - Definitions of Risk Tolerances
7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.
  - Identification of Risks
  - Analysis of Risks
  - Response to Risks
8. Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
  - Types of Fraud
  - Fraud Risk Factors
  - Response to Fraud Risks

9. Management should identify, analyze, and respond to significant changes that could impact the internal control system.
- Identification of Change
  - Analysis of and Response to Change

### **Control Activities**

10. Management should design control activities to achieve objectives and respond to risks.
- Response to Objectives and Risks
  - Design of Appropriate Types of Control Activities
  - Design of Control Activities at Various Levels
  - Segregation of Duties
11. Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
- Design of the Entity's Information System
  - Design of Appropriate Types of Control Activities
  - Design of Information Technology Infrastructure
  - Design of Security Management
  - Design of Information Technology Acquisition, Development, and Maintenance
12. Management should implement control activities through policies.
- Documentation of Responsibilities through Policies
  - Periodic Review of Control Activities

### **Information and Communication**

13. Management should use quality information to achieve the entity's objectives.
- Identification of Information Requirements
  - Relevant Data from Reliable Sources
  - Data Processed into Quality Information
14. Management should internally communicate the necessary quality information to achieve the entity's objectives.
- Communication throughout the Entity
  - Appropriate Methods of Communication
15. Management should externally communicate the necessary quality information to achieve the entity's objectives.
- Communication with External Parties
  - Appropriate Methods of Communication

## Monitoring

16. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

- Establishment of a Baseline
- Internal Control System Monitoring
- Evaluation of Results

17. Management should remediate identified internal control deficiencies on a timely basis.

- Reporting of Issues
- Evaluation of Issues
- Corrective Actions