

QUESTION 21

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.

QUESTION 22

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.

QUESTION 23

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.

QUESTION 24

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.

QUESTION 25

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.

QUESTION 26

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.

QUESTION 27

Which of the following is not a component of the internal control system?

- A. Control environment
- B. Information and communication
- C. Monitoring
- D. Risk assessment

ANSWER: B

EXPLANATION: The internal control system consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring.