<table>
<thead>
<tr>
<th>5 Components Supported by 17 Principles</th>
</tr>
</thead>
</table>

**Control Environment**
1. Demonstrate commitment to integrity and ethical values
2. Exercise oversight responsibility
3. Establish structure, responsibility, and authority
4. Demonstrate commitment to competence
5. Enforce accountability

**Risk Assessment**
6. Define objectives and risk tolerances
7. Identify, analyze, and respond to risks
8. Assess fraud risk
9. Identify, analyze, and response to change

**Control Activities**
10. Design control activities
11. Design activities for the information system
12. Implement control activities

**Information & Communication**
13. Use quality information
14. Communicate internally
15. Communicate externally

**Monitoring Activities**
16. Perform monitoring activities
17. Evaluate issues and remediate deficiencies

According to *Standards for Internal Control in the Federal Government* – Issued by GAO September 2014