

# 5 Components Supported by 17 Principles

## 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