

Any Company Test Plan - 2008

Test Matrix

02 Taxes

02.1 Taxes

Controls Being Tested: KEY - Financial

Test #	Control Ref#	Control Activity Detailed Description	Test Procedures	Type of Test	Effective Date	Control Frequency	Control Method	Testing Size	Tests Completed to- date	Number of Exceptions to- date	Exception(s) Description (sample # & description)
T-1	2.1.01	The annual state and federal tax returns are prepared by Third Part in accordance with their annual tax engagement. The return is reviewed and approved by Any Company management prior to signing and filing.	Obtain tax returns and cover letter prepared by Third Party: 1. Confirm that the return prepared by Third Party was signed by Company management prior to filing.	Examination	1-Jan-08	Annual	Manual	1	0	0	
T-2	2.1.02	On a quarterly basis, a tax completion checklist is used and signed by the Tax Manager and the Financial Controller.	Confirm that the quarterly tax completion checklist has been completed and signed by the Tax Manager and Financial Controller	Examination	1-Jan-08	Quarterly	Manual	2	0	0	
T-3	2.1.03	On an annual basis, the Tax Manager performs a "true up". Reconciling the tax returns as processed with the accounting records.	Review the annual True up journal entry and agree to supporting documentation and ensure it is appropriately authorized.	Examination	1-Jan-08	Annual	Manual	1	0	0	

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Test #	Control Ref#	Control Activity Detailed Description	Test Procedures	Type of Test	Effective Date	Control Frequency	Control Method	Testing Size	Tests Completed to- date	Number of Exceptions to- date	Exception(s) Description (sample # & description)
T-4	2.1.05	On an annual basis, a tax completion checklist is used and signed by the Tax Manager and the Financial Controller.	Confirm that the annual tax completion checklist has been completed and signed by the Tax Manager and Financial Controller	Examination	1-Jan-08	Annual	Manual	1	0	0	
T-5	2.1.07	Tax Manager segregated from any GL input initiation or authorization.	This test should be done in conjunction with testing of control # 1.4.04 since it uses the same test documents. Confirm that the Manager Tax does not have access to Computron for data entry	Examination	1-Jan-08	Structural/Form	Manual	2	0	0	

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Testing Status Summary

02 Taxes

02.1 Taxes

Controls Being Tested: **KEY - Financial**
27-Jan-2009

Test #	Summary	T-1	T-2	T-3	T-4	T-5
Control Ref #	5	2.1.01	2.1.02	2.1.03	2.1.05	2.1.07
Frequency		Annual	Quarterly	Annual	Annual	Structural /Form

TEST PLAN						
Has testing plan been written?		Yes	Yes	Yes	Yes	Yes
Has type of test been determined?		Yes	Yes	Yes	Yes	Yes

TESTING						
Required Test Sample Size	7	1	2	1	1	2
Test Performed to-date % Complete						
Insufficient Sample Available for Testing						
Are there dates for all samples?		NO	NO	NO	NO	NO
Is the document listed for each sample?		NO	NO	NO	NO	NO
Number of Exceptions						
Have all exceptions been detailed?		Yes	Yes	Yes	Yes	Yes
Are there tester comments?						

Testing Delay Comments

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CONTROL ACTIVITY INFORMATION

Test # T-1
Control # 2.1.01
Frequency Annual
Sample Size 1
Testing Type Examination
Control Effective Date 1-Jan-08
Control Method Manual
Control Owner Person1
Document Keeper Person3

Testing Plan

Control Activity

Obtain tax returns and cover letter prepared by Third Party: 1. Confirm that the return prepared by Third Party was signed by Company management prior to filing.	The annual state and federal tax returns are prepared by Third Part in accordance with their annual tax engagement. The return is reviewed and approved by Any Company management prior to signing and filing.
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Process **02 Taxes**
 Subprocess **02.1 Taxes**

Tester
 Reviewer

Control Activity - Short Description

Third party expert provides advice and prepares and files Federal and State returns.

Population Reference

Population Definition

Population Information Source

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Document Request

KPMG engagement letter

DOCUMENT REQUEST STATUS

Date Req	Date Rec	Document Keeper	Document Request	Document Request Status/Comments

Notes for Testing Summary Status

TESTING RESULTS

Sample Number	Document Date	Document Name	Additional Information/Application	Comments	Exception Yes or No	Exception Description <small>If Exception field is "Yes", then describe in detail the exception.</small>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

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Sample Number	Document Date	Document Name	Additional Information/Application	Comments	Exception Description	
					Exception Yes or No	If Exception field is "Yes", then describe in detail the exception.
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Summary of Exceptions

Is Testing Complete

Tester Comments