

Risk and Control Associations

<i>Account</i>	Balance Sheet Account Name	Sub-Account	Balance Sheet Sub Account	
Risk Reference	Unique Identifier	Sub-Process	Business Process	Existence/ Occurrence <input type="checkbox"/>
Risk Description	Explain risk			Completeness <input type="checkbox"/>
Root Cause	Risk driver			Measurement/ Valuation <input type="checkbox"/>
Likelihood	Significance	Inherent		Rights and Obligations <input type="checkbox"/>
Rating	Rating	Risk rating before controls		Presentation and <input type="checkbox"/>
				Authorisation <input type="checkbox"/>
Control Reference	Control Description			
Unique Identifier	Clear, testable control description			