**Objective**

Practice executing tests of controls for one control identified in your respective walkthrough of a SCOT.

**Time**

* 10 minutes to read through the existing electronic files (see below) available in the EY Canvas engagement.
* 5 minutes to identify the supporting documents to be requested from the client representative.
* 5 minutes for meeting the client representative and request the supporting documents.
* 25 minutes to complete your documentation.

**Instructions**

1. The control to be tested has been identified and assigned to you in EY Canvas. The Canvas task also includes the test of controls workpaper that you will use to document your testing of the control attributes, and other documents that have already been obtained from the client representative. Refer to PM 8.4.1 for the test of controls workpaper.
2. You will need to review the documents available to determine if you need any additional information to properly test the operating effectiveness of the control. Remember, you have a completed a walkthrough of the process so you can refer to your walkthrough inquires already performed of management and to help you determine any additional support you might need.
3. Remember, you should ask the assistance of your senior to determine whether you understand the procedures you should perform to test the control and have a complete list of evidence to request. As a reminder, the senior is there to provide guidance, not give you the answers.
4. The facilitators will be playing the role of the client representatives. You will need to request any missing support from them. This is not intended to be a formal interview – you simply need to request specific pieces of support. As a reminder, the following are the client contacts for your respective SCOT:

* Cash/Cash Receipts SCOT – Martin Hayter, Finance Manager
* Payroll/Payroll SCOT – Seth Jeffrey, Controller
* Accounts Payable/Purchases and Trade payables SCOT – Alberta Irving, Purchasing Clerk
* Prepayments/ Record and amortize prepayments SCOT - Vladmira Tokareva, Senior Accountant

1. Once you have obtained your support, you should document your tests of controls and your conclusions on the operating effectiveness of the control within the workpaper (**Test of controls workpaper – PM 8.4.1)**.
2. You should work in your table teams to complete this activity, but **each** of you is required to document your work individually.
3. At the conclusion of this activity, the Group Leader will need to send the workpaper and evidence obtained to the senior for review.

### EY Canvas

Perform the following to access the available documents in EY Canvas:

1. From your dashboard, click on the “My Tasks” tile to open your task list.
2. Scroll down your list of tasks and open the test of control (TOC) task for the SCOT related to your assigned significant account.
3. You will find attached to your respective task the relevant information to be used to gain an understanding of the SCOT.