

**COSO 2013
Principles and Points of Focus**

Component	Principle	Points of Focus
Control Environment		
1.CE	Demonstrates Commitment to Integrity and Ethical Values	
	1.CE.1	Sets the Tone at the Top
	1.CE.2	Establishes Standards of Conduct
	1.CE.3	Evaluates Adherence to Standards of Conduct
	1.CE.4	Addresses Deviations in a Timely Manner
2.CE	Exercises Oversight Responsibility	
	2.CE.5	Establishes Oversight Responsibilities
	2.CE.6	Applies Relevant Expertise
	2.CE.7	Operates Independently
	2.CE.8	Provides Oversight
3.CE	Establishes structure, authority, and responsibility	
	3.CE.9	Considers all structures of the Entity
	3.CE.10	Establishes Reporting Lines
	3.CE.11	Defines, Assigns, and Limits Authorities and Responsibilities
4.CE	Demonstrates Commitment to Competence	
	4.CE.12	Establishes Policies and Procedures
	4.CE.13	Evaluates Competence and Addresses Shortcomings
	4.CE.14	Attracts, Develops, and Retains Individuals
	4.CE.15	Plans and Prepares for Succession
5.CE	Enforces Accountability	
	5.CE.16	Enforces Accountability through Structures, Authorities, and Responsibilities
	5.CE.17	Establishes Performance Measures
	5.CE.18	Evaluates Performance Measures for Ongoing Relevance
	5.CE.19	Considers Excessive Pressures
	5.CE.20	Evaluates Performance, and Rewards or Disciplines Individuals
Risk Assessment		
6.RA	Specifies Objectives with Sufficient Clarity and Relating to Objectives	
	6.RA.21a	Reflects Management's Choices
	6.RA.21b	Complies with Applicable Accounting Standards
	6.RA.21c	Complies with Externally Established Standards and Frameworks
	6.RA.21d	Reflects External Laws and Regulations
	6.RA.22a	Considers Tolerance for Risk
	6.RA.22b	Considers Materiality
	6.RA.22c	Considers the Required Level of Precision
	6.RA.23	Includes Operational and Financial Performance Goals
	6.RA.24	Forms a Basis for Committing of Resources
	6.RA.25	Reflects Agency Activities
7.RA	Identifies and Analyzes Risks	
	7.RA.26	Involves All Functional Levels
	7.RA.27	Analyzes Internal and External Factors
	7.RA.28	Involves Appropriate Levels of Management
	7.RA.29	Estimates Significance of Risks Identified
	7.RA.30	Determines How to Respond to Risks
8.RA	Assesses Fraud Risks	
	8.RA.31	Considers Various Types of Fraud
	8.RA.32	Assesses Incentive and Pressures
	8.RA.33	Assesses Opportunities
	8.RA.34	Assesses Attitudes and Rationalizations
9.RA	Identifies and Analyzes Significant Change	
	9.RA.35	Assesses Changes in the External Environment
	9.RA.36	Assesses Changes in the Business Model
	9.RA.37	Assesses Changes in Leadership

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Control Activities		
10.CA	Selects and Develops Control Activities	
	10.CA.38	Integrates with Risk Assessment
	10.CA.39	Considers Agency-Specific Factors
	10.CA.40	Determines Relevant Business Processes
	10.CA.41	Evaluates a Mix of Control Activity Types
	10.CA.42	Considers at What Level Activities are Applied
	10.CA.43	Addresses Segregation of Duties
11.CA	Selects and Develops General Controls Over Technology	
	11.CA.44	Determines Dependency between the Use of Technology in Business Processes and Technology General Controls
	11.CA.45	Establishes Relevant Technology Infrastructure Control Activities
	11.CA.46	Establishes Relevant Security Management Process Control Activities
	11.CA.47	Establishes Relevant Technology Acquisition, Development, and Maintenance Process Control Activities
12.CA	Deploys Control Activities Through Policies and Procedures	
	12.CA.48	Establishes Policies and Procedures to Support Deployment or Management Directives
	12.CA.49	Establishes Responsibility and Accountability for Executing Policies and Procedures
	12.CA.50	Performs in a Timely Manner
	12.CA.51	Takes Corrective Action
	12.CA.52	Performs Using Competent Personnel
	12.CA.53	Reassesses Policies and Procedures
Information & Communication		
13.IC	Uses Relevant Information	
	13.IC.54	Identifies Information Requirements
	13.IC.55	Captures Internal and External Sources of Data
	13.IC.56	Processes Relevant Data into Information
	13.IC.57	Maintains Quality Throughout Processing
	13.IC.58	Considers Costs and Benefits
14.IC	Communicates Internally	
	14.IC.59	Communicates Internal Control Information with Personnel
	14.IC.60	Communicates with Agency Leadership and Stakeholders
	14.IC.61	Provides Separate Communication Lines
	14.IC.62	Selects Relevant Method of Communication
15.IC	Communicates Externally	
	15.IC.63	Communicates to External Parties
	15.IC.64	Enables Inbound Communications
	15.IC.65	Communicates with Agency Leadership and Stakeholders
	15.IC.66	Provides Separate Communication Lines
	15.IC.67	Selects Relevant Method of Communication
Monitoring Activities		
16.MA	Conducts Ongoing and/or Separate Evaluations	
	16.MA.68	Considers a Mix of Ongoing and Separate Evaluations
	16.MA.69	Considers Rate of Change
	16.MA.70	Establishes Baseline Understanding
	16.MA.71	Uses Knowledgeable Personnel
	16.MA.72	Integrates with Business Processes
	16.MA.73	Adjusts Scope and Frequency
	16.MA.74	Objectively Evaluates
17.MA	Evaluates and Communicates Deficiencies	
	17.MA.75	Assesses Results
	17.MA.76	Communicates Deficiencies to Responsible Parties and Management
	17.MA.77	Monitors Corrective Actions